

# STATE OF NEW YORK

5072--A

Cal. No. 520

2019-2020 Regular Sessions

## IN SENATE

April 8, 2019

Introduced by Sens. HOYLMAN, ADDABBO, BAILEY, BENJAMIN, BIAGGI, BRESLIN, BROOKS, CARLUCCI, GAUGHRAN, GIANARIS, GOUNARDES, HARCKHAM, JACKSON, KAMINSKY, KAPLAN, KENNEDY, KRUEGER, LIU, MAY, MAYER, MONTGOMERY, MYRIE, PARKER, PERSAUD, RAMOS, RIVERA, SALAZAR, SANDERS, SAVINO, SEPULVEDA, SERRANO, STEWART-COUSINS, THOMAS -- read twice and ordered printed, and when printed to be committed to the Committee on Budget and Revenue -- reported favorably from said committee, ordered to first and second report, amended on second report, ordered to a third reading, and to be reprinted as amended, retaining its place in the order of third reading

AN ACT to amend the tax law and the administrative code of the city of New York, in relation to requiring the commissioner of taxation and finance to cooperate with investigations by certain committees of the United States Congress under certain circumstances

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

1 Section 1. This act shall be known and may be cited as the "tax  
2 returns released under specific terms act".

3 § 2. Section 697 of the tax law is amended by adding a new subsection  
4 (f-1) to read as follows:

5 (f-1) Cooperation with investigations by certain committees of the  
6 United States Congress.--(1) Notwithstanding the provisions of  
7 subsection (e) of this section, upon written request from the chair-  
8 person of the committee on ways and means of the United States House of  
9 Representatives, the chairperson of the committee on finance of the  
10 United States Senate, or the chairperson of the joint committee on taxa-  
11 tion of the United States Congress, the commissioner shall furnish such  
12 committee with any reports or returns filed under this article specified  
13 in such request; provided however that, prior to furnishing any report  
14 or return, the commissioner shall redact any information the disclosure  
15 of which, in the judgment of the commissioner, would violate state or

EXPLANATION--Matter in italics (underscored) is new; matter in brackets  
[-] is old law to be omitted.

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1 federal law or would constitute an unwarranted invasion of personal  
2 privacy, such as social security numbers, account numbers and residen-  
3 tial address information.

4 (2) Such permission shall be granted only if the chairperson of the  
5 requesting committee certifies in writing that such reports or returns  
6 have been requested for a specified and legitimate legislative purpose,  
7 the requesting committee has made a written request to the United States  
8 secretary of the treasury for related federal returns or return informa-  
9 tion, pursuant to 26 U.S.C. Section 6103(f), and such reports or returns  
10 will be inspected and/or submitted to another committee, to the United  
11 States House of Representatives, or to the United States Senate in a  
12 manner consistent with the requirements and procedures established in 26  
13 U.S.C. Section 6103(f).

14 § 3. Section 202 of the tax law is amended by adding a new subdivision  
15 6 to read as follows:

16 6. (a) Notwithstanding the provisions of subdivision one of this  
17 section, upon written request from the chairperson of the committee on  
18 ways and means of the United States House of Representatives, the chair-  
19 person of the committee on finance of the United States Senate, or the  
20 chairperson of the joint committee on taxation of the United States  
21 Congress, the commissioner shall furnish such committee with any reports  
22 filed under this article specified in such request; provided however  
23 that, prior to furnishing any report, the commissioner shall redact any  
24 information the disclosure of which, in the judgment of the commission-  
25 er, would violate state or federal law or would constitute an unwar-  
26 ranted invasion of personal privacy, such as social security numbers,  
27 account numbers and residential address information.

28 (b) Such permission shall be granted only if the chairperson of the  
29 requesting committee certifies in writing that such reports have been  
30 requested for a specified and legitimate legislative purpose, the  
31 requesting committee has made a written request to the United States  
32 secretary of the treasury for related federal reports or report informa-  
33 tion, pursuant to 26 U.S.C. Section 6103(f), and such reports will be  
34 inspected and/or submitted to another committee, to the United States  
35 House of Representatives, or to the United States Senate in a manner  
36 consistent with the requirements and procedures established in 26 U.S.C.  
37 Section 6103(f).

38 § 4. Section 211 of the tax law is amended by adding a new subdivision  
39 16 to read as follows:

40 16. (a) Notwithstanding the provisions of subdivision eight of this  
41 section, upon written request from the chairperson of the committee on  
42 ways and means of the United States House of Representatives, the chair-  
43 person of the committee on finance of the United States Senate, or the  
44 chairperson of the joint committee on taxation of the United States  
45 Congress, the commissioner shall furnish such committee with any reports  
46 filed under this article specified in such request; provided however  
47 that, prior to furnishing any report, the commissioner shall redact any  
48 information the disclosure of which, in the judgment of the commission-  
49 er, would violate state or federal law or would constitute an unwar-  
50 ranted invasion of personal privacy, such as social security numbers,  
51 account numbers and residential address information.

52 (b) Such permission shall be granted only if the chairperson of the  
53 requesting committee certifies in writing that such reports have been  
54 requested for a specified and legitimate legislative purpose, the  
55 requesting committee has made a written request to the United States  
56 secretary of the treasury for related federal reports or report informa-

1 tion, pursuant to 26 U.S.C. Section 6103(f), and such reports will be  
2 inspected and/or submitted to another committee, to the United States  
3 House of Representatives, or to the United States Senate in a manner  
4 consistent with the requirements and procedures established in 26 U.S.C.  
5 Section 6103(f).

6 § 5. Section 314 of the tax law is amended by adding a new subdivision  
7 (g) to read as follows:

8 (g) Cooperation with investigations by certain committees of the  
9 United States Congress.--(1) Notwithstanding the provisions of subdivi-  
10 sion (a) of this section, upon written request from the chairperson of  
11 the committee on ways and means of the United States House of Represen-  
12 tatives, the chairperson of the committee on finance of the United  
13 States Senate, or the chairperson of the joint committee on taxation of  
14 the United States Congress, the commissioner shall furnish such commit-  
15 tee with any returns filed under this article specified in such request;  
16 provided however that, prior to furnishing any return, the commissioner  
17 shall redact any information the disclosure of which, in the judgment of  
18 the commissioner, would violate state or federal law or would constitute  
19 an unwarranted invasion of personal privacy, such as social security  
20 numbers, account numbers and residential address information.

21 (2) Such permission shall be granted only if the chairperson of the  
22 requesting committee certifies in writing that such returns have been  
23 requested for a specified and legitimate legislative purpose, the  
24 requesting committee has made a written request to the United States  
25 secretary of the treasury for related federal returns or return informa-  
26 tion, pursuant to 26 U.S.C. Section 6103(f), and such returns will be  
27 inspected and/or submitted to another committee, to the United States  
28 House of Representatives, or to the United States Senate in a manner  
29 consistent with the requirements and procedures established in 26 U.S.C.  
30 Section 6103(f).

31 § 6. Section 437 of the tax law is amended by adding a new subdivision  
32 5 to read as follows:

33 5. (a) Notwithstanding the provisions of subdivision one of this  
34 section, upon written request from the chairperson of the committee on  
35 ways and means of the United States House of Representatives, the chair-  
36 person of the committee on finance of the United States Senate, or the  
37 chairperson of the joint committee on taxation of the United States  
38 Congress, the commissioner shall furnish such committee with any returns  
39 or reports filed under this article specified in such request; provided  
40 however that, prior to furnishing any return or report, the commissioner  
41 shall redact any information the disclosure of which, in the judgment of  
42 the commissioner, would violate state or federal law or would constitute  
43 an unwarranted invasion of personal privacy, such as social security  
44 numbers, account numbers and residential address information.

45 (b) Such permission shall be granted only if the chairperson of the  
46 requesting committee certifies in writing that such returns or reports  
47 have been requested for a specified and legitimate legislative purpose,  
48 the requesting committee has made a written request to the United States  
49 secretary of the treasury for related federal returns or reports or  
50 return or report information, pursuant to 26 U.S.C. Section 6103(f), and  
51 such returns or reports will be inspected and/or submitted to another  
52 committee, to the United States House of Representatives, or to the  
53 United States Senate in a manner consistent with the requirements and  
54 procedures established in 26 U.S.C. Section 6103(f).

55 § 7. Section 491 of the tax law is amended by adding a new subdivision  
56 1-a to read as follows:

1 1-a. Cooperation with investigations by certain committees of the  
2 United States Congress. (a) Notwithstanding the provisions of subdivi-  
3 sion one of this section, upon written request from the chairperson of  
4 the committee on ways and means of the United States House of Represen-  
5 tatives, the chairperson of the committee on finance of the United  
6 States Senate, or the chairperson of the joint committee on taxation of  
7 the United States Congress, the commissioner shall furnish such commit-  
8 tee with any returns or reports filed under this article specified in  
9 such request; provided however that, prior to furnishing any return or  
10 report, the commissioner shall redact any information the disclosure of  
11 which, in the judgment of the commissioner, would violate state or  
12 federal law or would constitute an unwarranted invasion of personal  
13 privacy, such as social security numbers, account numbers and residen-  
14 tial address information.

15 (b) Such permission shall be granted only if the chairperson of the  
16 requesting committee certifies in writing that such returns or reports  
17 have been requested for a specified and legitimate legislative purpose,  
18 the requesting committee has made a written request to the United States  
19 secretary of the treasury for related federal reports or returns or  
20 report or return information, pursuant to 26 U.S.C. Section 6103(f),  
21 and such returns or reports will be inspected and/or submitted to anoth-  
22 er committee, to the United States House of Representatives, or to the  
23 United States Senate in a manner consistent with the requirements and  
24 procedures established in 26 U.S.C. Section 6103(f).

25 § 8. Section 499 of the tax law is amended by adding a new subdivision  
26 (a-1) to read as follows:

27 (a-1) Cooperation with investigations by certain committees of the  
28 United States Congress. (1) Notwithstanding the provisions of subdivi-  
29 sion (a) of this section, upon written request from the chairperson of  
30 the committee on ways and means of the United States House of Represen-  
31 tatives, the chairperson of the committee on finance of the United  
32 States Senate, or the chairperson of the joint committee on taxation of  
33 the United States Congress, the commissioner shall furnish such commit-  
34 tee with any returns or reports filed under this article specified in  
35 such request; provided however that, prior to furnishing any return or  
36 report, the commissioner shall redact any information the disclosure of  
37 which, in the judgment of the commissioner, would violate state or  
38 federal law or would constitute an unwarranted invasion of personal  
39 privacy, such as social security numbers, account numbers and residen-  
40 tial address information.

41 (2) Such permission shall be granted only if the chairperson of the  
42 requesting committee certifies in writing that such returns or reports  
43 have been requested for a specified and legitimate legislative purpose,  
44 the requesting committee has made a written request to the United States  
45 secretary of the treasury for related federal reports or returns or  
46 report or return information, pursuant to 26 U.S.C. Section 6103(f),  
47 and such returns or reports will be inspected and/or submitted to anoth-  
48 er committee, to the United States House of Representatives, or to the  
49 United States Senate in a manner consistent with the requirements and  
50 procedures established in 26 U.S.C. Section 6103(f).

51 § 9. Section 514 of the tax law is amended by adding a new subdivision  
52 6 to read as follows:

53 6. (a) Notwithstanding the provisions of subdivision one of this  
54 section, upon written request from the chairperson of the committee on  
55 ways and means of the United States House of Representatives, the chair-  
56 person of the committee on finance of the United States Senate, or the

1 chairperson of the joint committee on taxation of the United States  
2 Congress, the commissioner shall furnish such committee with any returns  
3 or reports filed under this article specified in such request; provided  
4 however that, prior to furnishing any return or report, the commissioner  
5 shall redact any information the disclosure of which, in the judgment of  
6 the commissioner, would violate state or federal law or would constitute  
7 an unwarranted invasion of personal privacy, such as social security  
8 numbers, account numbers and residential address information.

9 (b) Such permission shall be granted only if the chairperson of the  
10 requesting committee certifies in writing that such returns or reports  
11 have been requested for a specified and legitimate legislative purpose,  
12 the requesting committee has made a written request to the United States  
13 secretary of the treasury for related federal returns or reports or  
14 return or report information, pursuant to 26 U.S.C. Section 6103(f),  
15 and such returns or reports will be inspected and/or submitted to anothe-  
16 er committee, to the United States House of Representatives, or to the  
17 United States Senate in a manner consistent with the requirements and  
18 procedures established in 26 U.S.C. Section 6103(f).

19 § 10. Section 994 of the tax law is amended by adding a new subsection  
20 (b-1) to read as follows:

21 (b-1) Cooperation with investigations by certain committees of the  
22 United States Congress. (1) Notwithstanding the provisions of subsection  
23 (a) of this section, upon written request from the chairperson of the  
24 committee on ways and means of the United States House of Represen-  
25 tatives, the chairperson of the committee on finance of the United  
26 States Senate, or the chairperson of the joint committee on taxation of  
27 the United States Congress, the commissioner shall furnish such commit-  
28 tee with any reports or returns filed under this article specified in  
29 such request; provided however that, prior to furnishing any report or  
30 return, the commissioner shall redact any information the disclosure of  
31 which, in the judgment of the commissioner, would violate state or  
32 federal law or would constitute an unwarranted invasion of personal  
33 privacy, such as social security numbers, account numbers and residen-  
34 tial address information.

35 (2) Such permission shall be granted only if the chairperson of the  
36 requesting committee certifies in writing that such reports or returns  
37 have been requested for a specified and legitimate legislative purpose,  
38 the requesting committee has made a written request to the United States  
39 secretary of the treasury for related federal reports or returns or  
40 report or return information, pursuant to 26 U.S.C. Section 6103(f),  
41 and such reports or returns will be inspected and/or submitted to anothe-  
42 er committee, to the United States House of Representatives, or to the  
43 United States Senate in a manner consistent with the requirements and  
44 procedures established in 26 U.S.C. Section 6103(f).

45 § 11. Section 1146 of the tax law is amended by adding a new subdivi-  
46 sion (h) to read as follows:

47 (h) (1) Notwithstanding the provisions of subdivision (a) of this  
48 section, upon written request from the chairperson of the committee on  
49 ways and means of the United States House of Representatives, the chair-  
50 person of the committee on finance of the United States Senate, or the  
51 chairperson of the joint committee on taxation of the United States  
52 Congress, the commissioner shall furnish such committee with any returns  
53 or reports filed under this article specified in such request; provided  
54 however that, prior to furnishing any return or report, the commissioner  
55 shall redact any information the disclosure of which, in the judgment of  
56 the commissioner, would violate state or federal law or would constitute



1 an unwarranted invasion of personal privacy, such as social security  
2 numbers, account numbers and residential address information.

3 (2) Such permission shall be granted only if the chairperson of the  
4 requesting committee certifies in writing that such returns or reports  
5 have been requested for a specified and legitimate legislative purpose,  
6 the requesting committee has made a written request to the United States  
7 secretary of the treasury for related federal returns or reports or  
8 return or report information, pursuant to 26 U.S.C. Section 6103(f),  
9 and such returns or reports will be inspected and/or submitted to another  
10 committee, to the United States House of Representatives, or to the  
11 United States Senate in a manner consistent with the requirements and  
12 procedures established in 26 U.S.C. Section 6103(f).

13 § 12. Section 1287 of the tax law is amended by adding a new subdivi-  
14 sion (g) to read as follows:

15 (g) (1) Notwithstanding the provisions of subdivision (a) of this  
16 section, upon written request from the chairperson of the committee on  
17 ways and means of the United States House of Representatives, the chair-  
18 person of the committee on finance of the United States Senate, or the  
19 chairperson of the joint committee on taxation of the United States  
20 Congress, the commissioner shall furnish such committee with any returns  
21 filed under this article specified in such request; provided however  
22 that, prior to furnishing any return, the commissioner shall redact any  
23 information the disclosure of which, in the judgment of the commission-  
24 er, would violate state or federal law or would constitute an unwar-  
25 ranted invasion of personal privacy, such as social security numbers,  
26 account numbers and residential address information.

27 (2) Such permission shall be granted only if the chairperson of the  
28 requesting committee certifies in writing that such returns have been  
29 requested for a specified and legitimate legislative purpose, the  
30 requesting committee has made a written request to the United States  
31 secretary of the treasury for related federal returns or reports or  
32 return or report information, pursuant to 26 U.S.C. Section 6103(f),  
33 and such returns will be inspected and/or submitted to another commit-  
34 tee, to the United States House of Representatives, or to the United  
35 States Senate in a manner consistent with the requirements and proce-  
36 dures established in 26 U.S.C. Section 6103(f).

37 § 13. Section 1296 of the tax law is amended by adding a new subdivi-  
38 sion (f) to read as follows:

39 (f) (1) Notwithstanding the provisions of subdivision (a) of this  
40 section, upon written request from the chairperson of the committee on  
41 ways and means of the United States House of Representatives, the chair-  
42 person of the committee on finance of the United States Senate, or the  
43 chairperson of the joint committee on taxation of the United States  
44 Congress, the commissioner shall furnish such committee with any returns  
45 or reports filed under this article specified in such request; provided  
46 however that, prior to furnishing any return or report, the commissioner  
47 shall redact any information the disclosure of which, in the judgment of  
48 the commissioner, would violate state or federal law or would constitute  
49 an unwarranted invasion of personal privacy, such as social security  
50 numbers, account numbers and residential address information.

51 (2) Such permission shall be granted only if the chairperson of the  
52 requesting committee certifies in writing that such returns or reports  
53 have been requested for a specified and legitimate legislative purpose,  
54 the requesting committee has made a written request to the United States  
55 secretary of the treasury for related federal returns or reports or  
56 return or report information, pursuant to 26 U.S.C. Section 6103(f),

1 and such returns or reports will be inspected and/or submitted to another  
2 committee, to the United States House of Representatives, or to the  
3 United States Senate in a manner consistent with the requirements and  
4 procedures established in 26 U.S.C. Section 6103(f).

5 § 14. Section 1299-f of the tax law is amended by adding a new subdivi-  
6 sion (d) to read as follows:

7 (d) (1) Notwithstanding the provisions of subdivision (a) of this  
8 section, upon written request from the chairperson of the committee on  
9 ways and means of the United States House of Representatives, the chair-  
10 person of the committee on finance of the United States Senate, or the  
11 chairperson of the joint committee on taxation of the United States  
12 Congress, the commissioner shall furnish such committee with any returns  
13 filed under this article specified in such request; provided however  
14 that, prior to furnishing any return, the commissioner shall redact any  
15 information the disclosure of which, in the judgment of the commission-  
16 er, would violate state or federal law or would constitute an unwar-  
17 ranted invasion of personal privacy, such as social security numbers,  
18 account numbers and residential address information.

19 (2) Such permission shall be granted only if the chairperson of the  
20 requesting committee certifies in writing that such returns have been  
21 requested for a specified and legitimate legislative purpose, the  
22 requesting committee has made a written request to the United States  
23 secretary of the treasury for related federal returns or reports or  
24 return or report information, pursuant to 26 U.S.C. Section 6103(f), and  
25 such returns will be inspected and/or submitted to another committee, to  
26 the United States House of Representatives, or to the United States  
27 Senate in a manner consistent with the requirements and procedures  
28 established in 26 U.S.C. Section 6103(f).

29 § 15. Section 1418 of the tax law is amended by adding a new subdivi-  
30 sion (i) to read as follows:

31 (i) (1) Notwithstanding the provisions of subdivision (a) of this  
32 section, upon written request from the chairperson of the committee on  
33 ways and means of the United States House of Representatives, the chair-  
34 person of the committee on finance of the United States Senate, or the  
35 chairperson of the joint committee on taxation of the United States  
36 Congress, the commissioner shall furnish such committee with any returns  
37 filed under this article specified in such request; provided however  
38 that, prior to furnishing any return, the commissioner shall redact any  
39 information the disclosure of which, in the judgment of the commission-  
40 er, would violate state or federal law or would constitute an unwar-  
41 ranted invasion of personal privacy, such as social security numbers,  
42 account numbers and residential address information.

43 (2) Such permission shall be granted only if the chairperson of the  
44 requesting committee certifies in writing that such returns have been  
45 requested for a specified and legitimate legislative purpose, the  
46 requesting committee has made a written request to the United States  
47 secretary of the treasury for related federal returns or return informa-  
48 tion, pursuant to 26 U.S.C. Section 6103(f), and such returns will be  
49 inspected and/or submitted to another committee, to the United States  
50 House of Representatives, or to the United States Senate in a manner  
51 consistent with the requirements and procedures established in 26 U.S.C.  
52 Section 6103(f).

53 § 16. Section 1518 of the tax law is amended by adding a new subdivi-  
54 sion (h) to read as follows:

55 (h) (1) Notwithstanding the provisions of subdivision (a) of this  
56 section, upon written request from the chairperson of the committee on

1 ways and means of the United States House of Representatives, the chair-  
2 person of the committee on finance of the United States Senate, or the  
3 chairperson of the joint committee on taxation of the United States  
4 Congress, the commissioner shall furnish such committee with any returns  
5 filed under this article specified in such request; provided however  
6 that, prior to furnishing any return, the commissioner shall redact any  
7 information the disclosure of which, in the judgment of the commission-  
8 er, would violate state or federal law or would constitute an unwar-  
9 ranted invasion of personal privacy, such as social security numbers,  
10 account numbers and residential address information.

11 (2) Such permission shall be granted only if the chairperson of the  
12 requesting committee certifies in writing that such returns have been  
13 requested for a specified and legitimate legislative purpose, the  
14 requesting committee has made a written request to the United States  
15 secretary of the treasury for related federal returns or return informa-  
16 tion, pursuant to 26 U.S.C. Section 6103(f), and such returns will be  
17 inspected and/or submitted to another committee, to the United States  
18 House of Representatives, or to the United States Senate in a manner  
19 consistent with the requirements and procedures established in 26 U.S.C.  
20 Section 6103(f).

21 § 17. Section 1555 of the tax law is amended by adding a new subdivi-  
22 sion (f) to read as follows:

23 (f) (1) Notwithstanding the provisions of subdivision (a) of this  
24 section, upon written request from the chairperson of the committee on  
25 ways and means of the United States House of Representatives, the chair-  
26 person of the committee on finance of the United States Senate, or the  
27 chairperson of the joint committee on taxation of the United States  
28 Congress, the commissioner shall furnish such committee with any returns  
29 filed under this article specified in such request; provided however  
30 that, prior to furnishing any return, the commissioner shall redact any  
31 information the disclosure of which, in the judgment of the commission-  
32 er, would violate state or federal law or would constitute an unwar-  
33 ranted invasion of personal privacy, such as social security numbers,  
34 account numbers and residential address information.

35 (2) Such permission shall be granted only if the chairperson of the  
36 requesting committee certifies in writing that such returns have been  
37 requested for a specified and legitimate legislative purpose, the  
38 requesting committee has made a written request to the United States  
39 secretary of the treasury for related federal returns or return informa-  
40 tion, pursuant to 26 U.S.C. Section 6103(f), and such returns will be  
41 inspected and/or submitted to another committee, to the United States  
42 House of Representatives, or to the United States Senate in a manner  
43 consistent with the requirements and procedures established in 26 U.S.C.  
44 Section 6103(f).

45 § 18. Section 11-1797 of the administrative code of the city of New  
46 York is amended by adding a new subdivision (m) to read as follows:

47 (m) (1) Notwithstanding the provisions of subdivision (e) of this  
48 section, upon written request from the chairperson of the committee on  
49 ways and means of the United States House of Representatives, the chair-  
50 person of the committee on finance of the United States Senate, or the  
51 chairperson of the joint committee on taxation of the United States  
52 Congress, the commissioner of taxation and finance shall furnish such  
53 committee with any returns filed under this article specified in such  
54 request; provided however that, prior to furnishing any return, the  
55 commissioner shall redact any information the disclosure of which, in  
56 the judgment of the commissioner, would violate state or federal law or



1 would constitute an unwarranted invasion of personal privacy, such as  
2 social security numbers, account numbers and residential address infor-  
3 mation.

4 (2) Such permission shall be granted only if the chairperson of the  
5 requesting committee certifies in writing that such returns have been  
6 requested for a specified and legitimate legislative purpose, the  
7 requesting committee has made a written request to the United States  
8 secretary of the treasury for related federal reports or returns or  
9 report or return information, pursuant to 26 U.S.C. Section 6103(f),  
10 and such returns will be inspected and/or submitted to another commit-  
11 tee, to the United States House of Representatives, or to the United  
12 States Senate in a manner consistent with the requirements and proce-  
13 dures established in 26 U.S.C. Section 6103(f).

14 § 19. This act shall take effect immediately; provided, however, that:

15 (a) the amendments to section 491 of the tax law made by section seven  
16 of this act shall not affect the repeal of such section and shall be  
17 deemed to be repealed therewith; and

18 (b) the amendments to section 499 of the tax law made by section eight  
19 of this act shall take effect on the same date and in the same manner as  
20 section 1 of part XX of chapter 59 of the laws of 2019 takes effect.