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.
federal law or would constitute an unwarranted invasion of personal privacy, such as social security numbers, account numbers and residential address information.

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

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

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

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

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

16. (a) Notwithstanding the provisions of subdivision eight of this section, upon written request from the chairperson of the committee on ways and means of the United States House of Representatives, the chairperson of the committee on finance of the United States Senate, or the chairperson of the joint committee on taxation of the United States Congress, the commissioner shall furnish such committee with any reports filed under this article specified in such request; provided however that, prior to furnishing any report, the commissioner shall redact any information the disclosure of which, in the judgment of the commissioner, would violate state or federal law or would constitute an unwarranted invasion of personal privacy, such as social security numbers, account numbers and residential address information.

(b) Such permission shall be granted only if the chairperson of the requesting committee certifies in writing that such reports have been requested for a specified and legitimate legislative purpose, the requesting committee has made a written request to the United States secretary of the treasury for related federal returns or report informa-
§ 5. Section 314 of the tax law is amended by adding a new subdivision (g) to read as follows:

(8) Cooperation with investigations by certain committees of the United States Congress.—(1) Notwithstanding the provisions of subdivision (a) of this section, upon written request from the chairperson of the committee on ways and means of the United States House of Representatives, or the chairperson of the committee on finance of the United States Senate, or the chairperson of the joint committee on taxation of the United States Congress, the commissioner shall furnish such committee with any returns filed under this article specified in such request; provided however that, prior to furnishing any return, the commissioner shall redact any information the disclosure of which, in the judgment of the commissioner, would violate state or federal law or would constitute an unwarranted invasion of personal privacy, such as social security numbers, account numbers and residential address information.

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

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

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

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

§ 7. Section 491 of the tax law is amended by adding a new subdivision 1-a to read as follows:
1-a. Cooperation with investigations by certain committees of the United States Congress. (a) Notwithstanding the provisions of subdivision one of this section, upon written request from the chairperson of the committee on ways and means of the United States House of Representatives, the chairperson of the committee on finance of the United States Senate, or the chairperson of the joint committee on taxation of the United States Congress, the commissioner shall furnish such committee with any returns or reports filed under this article specified in such request; provided however that, prior to furnishing any return or report, the commissioner shall redact any information the disclosure of which, in the judgment of the commissioner, would violate state or federal law or would constitute an unwarranted invasion of personal privacy, such as social security numbers, account numbers and residential address information.

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

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

(a-1) Cooperation with investigations by certain committees of the United States Congress. (1) Notwithstanding the provisions of subdivision (a) of this section, upon written request from the chairperson of the committee on ways and means of the United States House of Representatives, the chairperson of the committee on finance of the United States Senate, or the chairperson of the joint committee on taxation of the United States Congress, the commissioner shall furnish such committee with any returns or reports filed under this article specified in such request; provided however that, prior to furnishing any return or report, the commissioner shall redact any information the disclosure of which, in the judgment of the commissioner, would violate state or federal law or would constitute an unwarranted invasion of personal privacy, such as social security numbers, account numbers and residential address information.

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

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

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

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

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

(b-1) Cooperation with investigations by certain committees of the United States Congress. (1) Notwithstanding the provisions of subsection (a) of this section, upon written request from the chairperson of the committee on ways and means of the United States House of Representatives, the chairperson of the committee on finance of the United States Senate, or the chairperson of the joint committee on taxation of the United States Congress, the commissioner shall furnish such committee with any reports or returns filed under this article specified in such request; provided however that, prior to furnishing any report or return, the commissioner shall redact any information the disclosure of which, in the judgment of the commissioner, would violate state or federal law or would constitute an unwarranted invasion of personal privacy, such as social security numbers, account numbers and residential address information.

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

§ 11. Section 1146 of the tax law is amended by adding a new subdivision (h) to read as follows:

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

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

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

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

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

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

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

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

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

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

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

§ 15. Section 1418 of the tax law is amended by adding a new subdivision (i) to read as follows:

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

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

§ 16. Section 1518 of the tax law is amended by adding a new subdivision (h) to read as follows:

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

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

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

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

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

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

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

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

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

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

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