STATE OF NEW YORK

6146

2019-2020 Regular Sessions

IN SENATE

May 19, 2019

Introduced by Sen. HOYLMAN -- read twice and ordered printed, and when printed to be committed to the Committee on Rules

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; and to repeal subdivision 1-a of section 491 of the tax law related thereto

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

Section 1. Subsection (f-1) of section 697 of the tax law, as added by a chapter of the laws of 2019 amending the tax law and the administrative code of the city of New York, relating to requiring the commissioner of taxation and finance to cooperate with investigations by certain committees of the United States Congress under certain circumstances, as proposed in legislative bills numbers S. 5072-A and A.7194-A, is amended to read as follows:

(f-1) Cooperation with investigations by certain committees of the United States Congress.--(1) Notwithstanding the provisions of subsection (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 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 **current or prior year** reports or returns **specified in such request that were** filed under this article [~~**specified in such request**~~] **by the president of the United States, vice-president of the United States, member of the United States Congress representing New York state, or any person who served in or was employed by the executive branch of the government of the United States on the executive staff of the president, in the executive office of the president, or in an acting or confirmed capacity in a position subject to confirmation by**

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

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the United States senate; or, in New York state: a statewide elected official, as defined in paragraph (a) of subdivision one of section seventy-three-a of the public officers law; a state officer or employee, as defined in subparagraph (i) of paragraph (c) of subdivision one of such section seventy-three-a; a political party chairperson, as defined in paragraph (h) of subdivision one of such section seventy-three-a; a local elected official, as defined in subdivisions one and two of section eight hundred ten of the general municipal law; a person appointed, pursuant to law, to serve due to vacancy or otherwise in the position of a local elected official, as defined in subdivisions one and two of section eight hundred ten of the general municipal law; a member of the state legislature; or a judge or justice of the unified court system; 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~~] copy of a federal return (or portion thereof) attached to, or any information on a federal return that is reflected on, such report or return, and any social security numbers, account numbers and residential address information.

(2) [~~Such permission shall be granted only if~~] No reports or returns shall be furnished pursuant to this subsection unless the chairperson of the requesting committee certifies in writing that such reports or returns have been requested [~~for a specified and legitimate legislative purpose,~~] related to, and in furtherance of, a legitimate task of the Congress, that 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 that if such requested reports or returns [~~will be~~] are inspected by and/or submitted to another committee, to the United States House of Representatives, or to the United States Senate, then such inspection and/or submission shall occur in a manner consistent with federal law as informed by the requirements and procedures established in 26 U.S.C. Section 6103(f).

§ 2. Subdivision 6 of section 202 of the tax law, as added by a chapter of the laws of 2019 amending the tax law and the administrative code of the city of New York, relating to requiring the commissioner of taxation and finance to cooperate with investigations by certain committees of the United States Congress under certain circumstances, as proposed in legislative bills numbers S. 5072-A and A.7194-A, is amended 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 current or prior year reports specified in such request that were filed under this article [~~specified in such request~~] by the president of the United States, vice-president of the United States, member of the United States Congress representing New York state, or any person who served in or was employed by the executive branch of the government of the United States on the executive staff of the president, in the executive office of the president, or in an acting or confirmed capacity in a position subject to confirmation by the United States senate; or, in New York state: a statewide elected official, as defined in paragraph (a) of subdivision

one of section seventy-three-a of the public officers law; a state officer or employee, as defined in subparagraph (i) of paragraph (c) of subdivision one of such section seventy-three-a; a political party chairperson, as defined in paragraph (h) of subdivision one of such section seventy-three-a; a local elected official, as defined in subdivisions one and two of section eight hundred ten of the general municipal law; a person appointed, pursuant to law, to serve due to vacancy or otherwise in the position of a local elected official, as defined in subdivisions one and two of section eight hundred ten of the general municipal law; a member of the state legislature; or a judge or justice of the unified court system; or filed by a partnership, firm, association, corporation, joint-stock company, trust or similar entity directly or indirectly controlled by any individual listed in this paragraph, whether by contract, through ownership or control of a majority interest in such entity, or otherwise, or filed by a partnership, firm, association, corporation, joint-stock company, trust or similar entity of which any individual listed in this paragraph holds ten percent or more of the voting securities of such entity; 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~~] copy of a federal return (or portion thereof) attached to, or any information on a federal return that is reflected on, such report, and any social security numbers, account numbers and residential address information.

(b) [~~Such permission shall be granted only if~~] No reports shall be furnished pursuant to this subdivision unless the chairperson of the requesting committee certifies in writing that such reports have been requested [~~for a specified and legitimate legislative purpose,~~] related to, and in furtherance of, a legitimate task of the Congress, that the requesting committee has made a written request to the United States secretary of the treasury for related federal reports or report information, pursuant to 26 U.S.C. Section 6103(f), and that if such requested reports [~~will be~~] are inspected by and/or submitted to another committee, to the United States House of Representatives, or to the United States Senate, then such inspection and/or submission shall occur in a manner consistent with the federal law as informed by requirements and procedures established in 26 U.S.C. Section 6103(f).

§ 3. Subdivision 16 of section 211 of the tax law, as added by a chapter of the laws of 2019 amending the tax law and the administrative code of the city of New York, relating to requiring the commissioner of taxation and finance to cooperate with investigations by certain committees of the United States Congress under certain circumstances, as proposed in legislative bills numbers S. 5072-A and A.7194-A, is amended 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 current or prior year reports specified in such request that were filed under this article [~~specified in such request~~] by the president of the United States, vice-president of the United States, member of the United States Congress representing New York state, or any person who served in or was employed by the executive branch of the government of the United States

on the executive staff of the president, in the executive office of the president, or in an acting or confirmed capacity in a position subject to confirmation by the United States senate; or, in New York state: a statewide elected official, as defined in paragraph (a) of subdivision one of section seventy-three-a of the public officers law; a state officer or employee, as defined in subparagraph (i) of paragraph (c) of subdivision one of such section seventy-three-a; a political party chairperson, as defined in paragraph (h) of subdivision one of such section seventy-three-a; a local elected official, as defined in subdivisions one and two of section eight hundred ten of the general municipal law; a person appointed, pursuant to law, to serve due to vacancy or otherwise in the position of a local elected official, as defined in subdivisions one and two of section eight hundred ten of the general municipal law; a member of the state legislature; or a judge or justice of the unified court system, or filed by a partnership, firm, association, corporation, joint-stock company, trust or similar entity directly or indirectly controlled by any individual listed in this paragraph, whether by contract, through ownership or control of a majority interest in such entity, or otherwise, or filed by a partnership, firm, association, corporation, joint-stock company, trust or similar entity of which any individual listed in this paragraph holds ten percent or more of the voting securities of such entity; 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~~] copy of a federal return (or portion thereof) attached to, or any information on a federal return that is reflected on, such report, and any social security numbers, account numbers and residential address information.

(b) [~~Such permission shall be granted only if~~] No reports shall be furnished pursuant to this subdivision unless the chairperson of the requesting committee certifies in writing that such reports have been requested [~~for a specified and legitimate legislative purpose,~~] related to, and in furtherance of, a legitimate task of the Congress, that the requesting committee has made a written request to the United States secretary of the treasury for related federal reports or report information, pursuant to 26 U.S.C. Section 6103(f), and that if such requested reports [~~will be~~] are inspected by and/or submitted to another committee, to the United States House of Representatives, or to the United States Senate, then such inspection and/or submission shall occur in a manner consistent with federal law as informed by the requirements and procedures established in 26 U.S.C. Section 6103(f).

§ 4. Subdivision (g) of section 314 of the tax law, as added by a chapter of the laws of 2019 amending the tax law and the administrative code of the city of New York, relating to requiring the commissioner of taxation and finance to cooperate with investigations by certain committees of the United States Congress under certain circumstances, as proposed in legislative bills numbers S. 5072-A and A.7194-A, is amended to read as follows:

(g) 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 commit-

tee with any current or prior year returns specified in such request that were filed under this article [~~specified in such request~~] by the president of the United States, vice-president of the United States, member of the United States Congress representing New York state, or any person who served in or was employed by the executive branch of the government of the United States on the executive staff of the president, in the executive office of the president, or in an acting or confirmed capacity in a position subject to confirmation by the United States senate; or, in New York state: a statewide elected official, as defined in paragraph (a) of subdivision one of section seventy-three-a of the public officers law; a state officer or employee, as defined in subparagraph (i) of paragraph (c) of subdivision one of such section seventy-three-a; a political party chairperson, as defined in paragraph (h) of subdivision one of such section seventy-three-a; a local elected official, as defined in subdivisions one and two of section eight hundred ten of the general municipal law; a person appointed, pursuant to law, to serve due to vacancy or otherwise in the position of a local elected official, as defined in subdivisions one and two of section eight hundred ten of the general municipal law; a member of the state legislature; or a judge or justice of the unified court system, or filed by a partnership, firm, association, corporation, joint-stock company, trust or similar entity directly or indirectly controlled by any individual listed in this paragraph, whether by contract, through ownership or control of a majority interest in such entity, or otherwise, or filed by a partnership, firm, association, corporation, joint-stock company, trust or similar entity of which any individual listed in this paragraph holds ten percent or more of the voting securities of such entity; 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~~] copy of a federal return (or portion thereof) attached to, or any information on a federal return that is reflected on, such return, and any social security numbers, account numbers and residential address information.

(2) [~~Such permission shall be granted only if~~] No returns shall be furnished pursuant to this subdivision unless the chairperson of the requesting committee certifies in writing that such returns have been requested [~~for a specified and legitimate legislative purpose,~~] related to, and in furtherance of, a legitimate task of the Congress, that 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 that if such requested returns [~~will be~~] are inspected by and/or submitted to another committee, to the United States House of Representatives, or to the United States Senate, then such inspection and/or submission shall occur in a manner consistent with federal law as informed by the requirements and procedures established in 26 U.S.C. Section 6103(f).

§ 5. Subdivision 5 of section 437 of the tax law, as added by a chapter of the laws of 2019 amending the tax law and the administrative code of the city of New York, relating to requiring the commissioner of taxation and finance to cooperate with investigations by certain committees of the United States Congress under certain circumstances, as proposed in legislative bills numbers S. 5072-A and A.7194-A, is amended 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 **current or prior year** returns or reports **specified in such request that were** filed under this article [~~**specified in such request**~~] **by the president of the United States, vice-president of the United States, member of the United States Congress representing New York state, or any person who served in or was employed by the executive branch of the government of the United States on the executive staff of the president, in the executive office of the president, or in an acting or confirmed capacity in a position subject to confirmation by the United States senate; or, in New York state: a statewide elected official, as defined in paragraph (a) of subdivision one of section seventy-three-a of the public officers law; a state officer or employee, as defined in subparagraph (i) of paragraph (c) of subdivision one of such section seventy-three-a; a political party chairperson, as defined in paragraph (h) of subdivision one of such section seventy-three-a; a local elected official, as defined in subdivisions one and two of section eight hundred ten of the general municipal law; a person appointed, pursuant to law, to serve due to vacancy or otherwise in the position of a local elected official, as defined in subdivisions one and two of section eight hundred ten of the general municipal law; a member of the state legislature; or a judge or justice of the unified court system, or filed by a partnership, firm, association, corporation, joint-stock company, trust or similar entity directly or indirectly controlled by any individual listed in this paragraph, whether by contract, through ownership or control of a majority interest in such entity, or otherwise, or filed by a partnership, firm, association, corporation, joint-stock company, trust or similar entity of which any individual listed in this paragraph holds ten percent or more of the voting securities of such entity**; 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**~~] **copy of a federal return (or portion thereof) attached to, or any information on a federal return that is reflected on, such return or report, and any** social security numbers, account numbers and residential address information.

(b) [~~**Such permission shall be granted only if**~~] **No returns or reports shall be furnished pursuant to this subdivision unless** the chairperson of the requesting committee certifies in writing that such returns or reports have been requested [~~**for a specified and legitimate legislative purpose,**~~] **related to, and in furtherance of, a legitimate task of the Congress, that** 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 **that if** such **requested** returns or reports [~~**will be**~~] **are** inspected **by** and/or submitted to another committee, to the United States House of Representatives, or to the United States Senate**, then such inspection and/or submission shall occur** in a manner consistent with **federal law as informed by** the requirements and procedures established in 26 U.S.C. Section 6103(f).

§ 6. Subdivision 1-a of section 491 of the tax law, as added by a chapter of the laws of 2019 amending the tax law and the administrative code of the city of New York, relating to requiring the commissioner of taxation and finance to cooperate with investigations by certain commit-

tees of the United States Congress under certain circumstances, as proposed in legislative bills numbers S. 5072-A and A.7194-A, is REPEALED.

§ 7. Subdivision (a-1) of section 499 of the tax law, as added by a chapter of the laws of 2019 amending the tax law and the administrative code of the city of New York, relating to requiring the commissioner of taxation and finance to cooperate with investigations by certain committees of the United States Congress under certain circumstances, as proposed in legislative bills numbers S. 5072-A and A.7194-A, is amended 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 **current or prior year** returns or reports **specified in such request that were** filed under this article [~~**specified in such request**~~] **by the president of the United States, vice-president of the United States, member of the United States Congress representing New York state, or any person who served in or was employed by the executive branch of the government of the United States on the executive staff of the president, in the executive office of the president, or in an acting or confirmed capacity in a position subject to confirmation by the United States senate; or, in New York state: a statewide elected official, as defined in paragraph (a) of subdivision one of section seventy-three-a of the public officers law; a state officer or employee, as defined in subparagraph (i) of paragraph (c) of subdivision one of such section seventy-three-a; a political party chairperson, as defined in paragraph (h) of subdivision one of such section seventy-three-a; a local elected official, as defined in subdivisions one and two of section eight hundred ten of the general municipal law; a person appointed, pursuant to law, to serve due to vacancy or otherwise in the position of a local elected official, as defined in subdivisions one and two of section eight hundred ten of the general municipal law; a member of the state legislature; or a judge or justice of the unified court system, or filed by a partnership, firm, association, corporation, joint-stock company, trust or similar entity directly or indirectly controlled by any individual listed in this paragraph, whether by contract, through ownership or control of a majority interest in such entity, or otherwise, or filed by a partnership, firm, association, corporation, joint-stock company, trust or similar entity of which any individual listed in this paragraph holds ten percent or more of the voting securities of such entity**; 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**~~] **copy of a federal return (or portion thereof) attached to, or any information on a federal return that is reflected on, such return or report, and any** social security numbers, account numbers and residential address information.

(2) [~~**Such permission shall be granted only if**~~] **No returns or reports shall be furnished pursuant to this subdivision unless** the chairperson of the requesting committee certifies in writing that such returns or reports have been requested [~~**for a specified and legitimate legislative**~~

~~purpose,~~] related to, and in furtherance of, a legitimate task of the Congress, that 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 that if such requested returns or reports [~~will be~~] are inspected by and/or submitted to another committee, to the United States House of Representatives, or to the United States Senate, then such inspection and/or submission shall occur in a manner consistent with federal law as informed by the requirements and procedures established in 26 U.S.C. Section 6103(f).

§ 8. Subdivision 6 of section 514 of the tax law, as added by a chapter of the laws of 2019 amending the tax law and the administrative code of the city of New York, relating to requiring the commissioner of taxation and finance to cooperate with investigations by certain committees of the United States Congress under certain circumstances, as proposed in legislative bills numbers S. 5072-A and A.7194-A, is amended 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 current or prior year returns or reports specified in such request that were filed under this article [~~specified in such request~~] by the president of the United States, vice-president of the United States, member of the United States Congress representing New York state, or any person who served in or was employed by the executive branch of the government of the United States on the executive staff of the president, in the executive office of the president, or in an acting or confirmed capacity in a position subject to confirmation by the United States senate; or, in New York state: a statewide elected official, as defined in paragraph (a) of subdivision one of section seventy-three-a of the public officers law; a state officer or employee, as defined in subparagraph (i) of paragraph (c) of subdivision one of such section seventy-three-a; a political party chairperson, as defined in paragraph (h) of subdivision one of such section seventy-three-a; a local elected official, as defined in subdivisions one and two of section eight hundred ten of the general municipal law; a person appointed, pursuant to law, to serve due to vacancy or otherwise in the position of a local elected official, as defined in subdivisions one and two of section eight hundred ten of the general municipal law; a member of the state legislature; or a judge or justice of the unified court system; or filed by a partnership, firm, association, corporation, joint-stock company, trust or similar entity directly or indirectly controlled by any individual listed in this paragraph, whether by contract, through ownership or control of a majority interest in such entity, or otherwise, or filed by a partnership, firm, association, corporation, joint-stock company, trust or similar entity of which any individual listed in this paragraph holds ten percent or more of the voting securities of such entity; 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~~] copy of a federal return (or portion thereof) attached to, or any information on a federal return

that is reflected on, such return or report, and any social security numbers, account numbers and residential address information.

(b) [~~Such permission shall be granted only if~~] No returns or reports shall be furnished pursuant to this subdivision unless the chairperson of the requesting committee certifies in writing that such returns or reports have been requested [~~for a specified and legitimate legislative purpose,~~] related to, and in furtherance of, a legitimate task of the Congress, that 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 that if such requested returns or reports [~~will be~~] are inspected by and/or submitted to another committee, to the United States House of Representatives, or to the United States Senate, then such inspection and/or submission shall occur in a manner consistent with federal law as informed by the requirements and procedures established in 26 U.S.C. Section 6103(f).

§ 9. Subsection (b-1) of section 994 of the tax law, as added by a chapter of the laws of 2019 amending the tax law and the administrative code of the city of New York, relating to requiring the commissioner of taxation and finance to cooperate with investigations by certain committees of the United States Congress under certain circumstances, as proposed in legislative bills numbers S. 5072-A and A.7194-A, is amended 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 current or prior year reports or returns specified in such request that were filed under this article [~~specified in such request~~] by the president of the United States, vice-president of the United States, member of the United States Congress representing New York state, or any person who served in or was employed by the executive branch of the government of the United States on the executive staff of the president, in the executive office of the president, or in an acting or confirmed capacity in a position subject to confirmation by the United States senate; or, in New York state: a statewide elected official, as defined in paragraph (a) of subdivision one of section seventy-three-a of the public officers law; a state officer or employee, as defined in subparagraph (i) of paragraph (c) of subdivision one of such section seventy-three-a; a political party chairperson, as defined in paragraph (h) of subdivision one of such section seventy-three-a; a local elected official, as defined in subdivisions one and two of section eight hundred ten of the general municipal law; a person appointed, pursuant to law, to serve due to vacancy or otherwise in the position of a local elected official, as defined in subdivisions one and two of section eight hundred ten of the general municipal law; a member of the state legislature; or a judge or justice of the unified court system; or filed by a partnership, firm, association, corporation, joint-stock company, trust or similar entity directly or indirectly controlled by any individual listed in this paragraph, whether by contract, through ownership or control of a majority interest in such entity, or otherwise, or filed by a partnership, firm, association, corporation, joint-stock company, trust or similar entity of which any

individual listed in this paragraph holds ten percent or more of the voting securities of such entity; 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~~] copy of a federal return (or portion thereof) attached to, or any information on a federal return that is reflected on, such report or return, and any social security numbers, account numbers and residential address information.

(2) [~~Such permission shall be granted only if~~] No reports or returns shall be furnished pursuant to this subsection unless the chairperson of the requesting committee certifies in writing that such reports or returns have been requested [~~for a specified and legitimate legislative purpose,~~] related to, and in furtherance of, a legitimate task of the Congress, that 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 that if such requested reports or returns [~~will be~~] are inspected by and/or submitted to another committee, to the United States House of Representatives, or to the United States Senate, then such inspection and/or submission shall occur in a manner consistent with federal law as informed by the requirements and procedures established in 26 U.S.C. Section 6103(f).

§ 10. Subdivision (h) of section 1146 of the tax law, as added by a chapter of the laws of 2019 amending the tax law and the administrative code of the city of New York, relating to requiring the commissioner of taxation and finance to cooperate with investigations by certain committees of the United States Congress under certain circumstances, as proposed in legislative bills numbers S. 5072-A and A.7194-A, is amended 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 current or prior year returns or reports specified in such request that were filed under this article [~~specified in such request~~] by the president of the United States, vice-president of the United States, member of the United States Congress representing New York state, or any person who served in or was employed by the executive branch of the government of the United States on the executive staff of the president, in the executive office of the president, or in an acting or confirmed capacity in a position subject to confirmation by the United States senate; or, in New York state: a statewide elected official, as defined in paragraph (a) of subdivision one of section seventy-three-a of the public officers law; a state officer or employee, as defined in subparagraph (i) of paragraph (c) of subdivision one of such section seventy-three-a; a political party chairperson, as defined in paragraph (h) of subdivision one of such section seventy-three-a; a local elected official, as defined in subdivisions one and two of section eight hundred ten of the general municipal law; a person appointed, pursuant to law, to serve due to vacancy or otherwise in the position of a local elected official, as defined in subdivisions one and two of section eight hundred ten of the general municipal law; a member of the state legislature, or a judge or justice of the unified court system; or filed by a partnership, firm,

association, corporation, joint-stock company, trust or similar entity directly or indirectly controlled by any individual listed in this paragraph, whether by contract, through ownership or control of a majority interest in such entity, or otherwise, or filed by a partnership, firm, association, corporation, joint-stock company, trust or similar entity of which any individual listed in this paragraph holds ten percent or more of the voting securities of such entity; 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~~] copy of a federal return (or portion thereof) attached to, or any information on a federal return that is reflected on, such report or return, and any social security numbers, account numbers and residential address information.

(2) [~~Such permission shall be granted only if~~] No returns or reports shall be furnished pursuant to this subdivision unless the chairperson of the requesting committee certifies in writing that such returns or reports have been requested [~~for a specified and legitimate legislative purpose,~~] related to, and in furtherance of, a legitimate task of the Congress, that 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 that if such requested returns or reports [~~will be~~] are inspected by and/or submitted to another committee, to the United States House of Representatives, or to the United States Senate, then such inspection and/or submission shall occur in a manner consistent with federal law as informed by the requirements and procedures established in 26 U.S.C. Section 6103(f).

§ 11. Subdivision (g) of section 1287 of the tax law, as added by a chapter of the laws of 2019 amending the tax law and the administrative code of the city of New York, relating to requiring the commissioner of taxation and finance to cooperate with investigations by certain committees of the United States Congress under certain circumstances, as proposed in legislative bills numbers S. 5072-A and A.7194-A, is amended 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 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 current or prior year returns specified in such request that were filed under this article [~~specified in such request~~] by the president of the United States, vice-president of the United States, member of the United States Congress representing New York state, or any person who served in or was employed by the executive branch of the government of the United States on the executive staff of the president, in the executive office of the president, or in an acting or confirmed capacity in a position subject to confirmation by the United States senate; or, in New York state: a statewide elected official, as defined in paragraph (a) of subdivision one of section seventy-three-a of the public officers law; a state officer or employee, as defined in subparagraph (i) of paragraph (c) of subdivision one of such section seventy-three-a; a political party chairperson, as defined in paragraph (h) of subdivision one of such section seventy-three-a; a local elected official, as defined in subdivisions one and two of section eight hundred ten of the general munici-

pal law; a person appointed, pursuant to law, to serve due to vacancy or otherwise in the position of a local elected official, as defined in subdivisions one and two of section eight hundred ten of the general municipal law; a member of the state legislature; or a judge or justice of the unified court system; or filed by a partnership, firm, association, corporation, joint-stock company, trust or similar entity directly or indirectly controlled by any individual listed in this paragraph, whether by contract, through ownership or control of a majority interest in such entity, or otherwise, or filed by a partnership, firm, association, corporation, joint-stock company, trust or similar entity of which any individual listed in this paragraph holds ten percent or more of the voting securities of such entity; 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~~] copy of a federal return (or portion thereof) attached to, or any information on a federal return that is reflected on, such return, and any social security numbers, account numbers and residential address information.

(2) [~~Such permission shall be granted only if~~] No returns or reports shall be furnished pursuant to this subdivision unless the chairperson of the requesting committee certifies in writing that such returns have been requested [~~for a specified and legitimate legislative purpose,~~] related to, and in furtherance of, a legitimate task of the Congress, that 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 that if such requested returns [~~will be~~] are inspected by and/or submitted to another committee, to the United States House of Representatives, or to the United States Senate, then such inspection and/or submission shall occur in a manner consistent with federal law as informed by the requirements and procedures established in 26 U.S.C. Section 6103(f).

§ 12. Subdivision (f) of section 1296 of the tax law, as added by a chapter of the laws of 2019 amending the tax law and the administrative code of the city of New York, relating to requiring the commissioner of taxation and finance to cooperate with investigations by certain committees of the United States Congress under certain circumstances, as proposed in legislative bills numbers S. 5072-A and A.7194-A, is amended 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 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 current or prior year returns or reports specified in such request that were filed under this article [~~specified in such request~~] by the president of the United States, vice-president of the United States, member of the United States Congress representing New York state, or any person who served in or was employed by the executive branch of the government of the United States on the executive staff of the president, in the executive office of the president, or in an acting or confirmed capacity in a position subject to confirmation by the United States senate; or, in New York state: a statewide elected official, as defined in paragraph (a) of subdivision one of section seventy-three-a of the public officers

law; a state officer or employee, as defined in subparagraph (i) of paragraph (c) of subdivision one of such section seventy-three-a; a political party chairperson, as defined in paragraph (h) of subdivision one of such section seventy-three-a; a local elected official, as defined in subdivisions one and two of section eight hundred ten of the general municipal law; a person appointed, pursuant to law, to serve due to vacancy or otherwise in the position of a local elected official, as defined in subdivisions one and two of section eight hundred ten of the general municipal law; a member of the state legislature; or a judge or justice of the unified court system; or filed by a partnership, firm, association, corporation, joint-stock company, trust or similar entity directly or indirectly controlled by any individual listed in this paragraph, whether by contract, through ownership or control of a majority interest in such entity, or otherwise, or filed by a partnership, firm, association, corporation, joint-stock company, trust or similar entity of which any individual listed in this paragraph holds ten percent or more of the voting securities of such entity; 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~~] copy of a federal return (or portion thereof) attached to, or any information on a federal return that is reflected on, such return or report, and any social security numbers, account numbers and residential address information.

(2) [~~Such permission shall be granted only if~~] No returns or reports shall be furnished pursuant to this subdivision unless the chairperson of the requesting committee certifies in writing that such returns or reports have been requested [~~for a specified and legitimate legislative purpose,~~] related to, and in furtherance of, a legitimate task of the Congress, that 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 that if such requested returns or reports [~~will be~~] are inspected by and/or submitted to another committee, to the United States House of Representatives, or to the United States Senate, then such inspection and/or submission shall occur in a manner consistent with federal law as informed by the requirements and procedures established in 26 U.S.C. Section 6103(f).

§ 13. Subdivision (d) of section 1299-f of the tax law, as added by a chapter of the laws of 2019 amending the tax law and the administrative code of the city of New York, relating to requiring the commissioner of taxation and finance to cooperate with investigations by certain committees of the United States Congress under certain circumstances, as proposed in legislative bills numbers S. 5072-A and A.7194-A, is amended 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 current or prior year returns specified in such request that were filed under this article [~~specified in such request~~] by the president of the United States, vice-president of the United States, member of the United States Congress representing New York state, or any person who served in or was employed by the executive branch of the government of the United States

on the executive staff of the president, in the executive office of the president, or in an acting or confirmed capacity in a position subject to confirmation by the United States senate; or, in New York state: a statewide elected official, as defined in paragraph (a) of subdivision one of section seventy-three-a of the public officers law; a state officer or employee, as defined in subparagraph (i) of paragraph (c) of subdivision one of such section seventy-three-a; a political party chairperson, as defined in paragraph (h) of subdivision one of such section seventy-three-a; a local elected official, as defined in subdivisions one and two of section eight hundred ten of the general municipal law; a person appointed, pursuant to law, to serve due to vacancy or otherwise in the position of a local elected official, as defined in subdivisions one and two of section eight hundred ten of the general municipal law; a member of the state legislature; or a judge or justice of the unified court system; or filed by a partnership, firm, association, corporation, joint-stock company, trust or similar entity directly or indirectly controlled by any individual listed in this paragraph, whether by contract, through ownership or control of a majority interest in such entity, or otherwise, or filed by a partnership, firm, association, corporation, joint-stock company, trust or similar entity of which any individual listed in this paragraph holds ten percent or more of the voting securities of such entity; 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~~] copy of a federal return (or portion thereof) attached to, or any information on a federal return that is reflected on, such return, and any social security numbers, account numbers and residential address information.

(2) [~~Such permission shall be granted only if~~] No returns shall be furnished pursuant to this subdivision unless the chairperson of the requesting committee certifies in writing that such returns have been requested [~~for a specified and legitimate legislative purpose,~~] related to, and in furtherance of, a legitimate task of the Congress, that 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 that if such requested returns [~~will be~~] are inspected by and/or submitted to another committee, to the United States House of Representatives, or to the United States Senate, then such inspection and/or submission shall occur in a manner consistent with federal law as informed by the requirements and procedures established in 26 U.S.C. Section 6103(f).

§ 14. Subdivision (i) of section 1418 of the tax law, as added by a chapter of the laws of 2019 amending the tax law and the administrative code of the city of New York, relating to requiring the commissioner of taxation and finance to cooperate with investigations by certain committees of the United States Congress under certain circumstances, as proposed in legislative bills numbers S. 5072-A and A.7194-A, is amended 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 current or prior year returns filed specified in such request that were under

this article [~~specified in such request~~] by the president of the United States, vice-president of the United States, member of the United States Congress representing New York state, or any person who served in or was employed by the executive branch of the government of the United States on the executive staff of the president, in the executive office of the president, or in an acting or confirmed capacity in a position subject to confirmation by the United States senate; or, in New York state: a statewide elected official, as defined in paragraph (a) of subdivision one of section seventy-three-a of the public officers law; a state officer or employee, as defined in subparagraph (i) of paragraph (c) of subdivision one of such section seventy-three-a; a political party chairperson, as defined in paragraph (h) of subdivision one of such section seventy-three-a; a local elected official, as defined in subdivisions one and two of section eight hundred ten of the general municipal law; a person appointed, pursuant to law, to serve due to vacancy or otherwise in the position of a local elected official, as defined in subdivisions one and two of section eight hundred ten of the general municipal law; a member of the state legislature; or a judge or justice of the unified court system; or filed by a partnership, firm, association, corporation, joint-stock company, trust or similar entity directly or indirectly controlled by any individual listed in this paragraph, whether by contract, through ownership or control of a majority interest in such entity, or otherwise, or filed by a partnership, firm, association, corporation, joint-stock company, trust or similar entity of which any individual listed in this paragraph holds ten percent or more of the voting securities of such entity; 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~~] copy of a federal return (or portion thereof) attached to, or any information on a federal return that is reflected on, such return, and any social security numbers, account numbers and residential address information.

(2) [~~Such permission shall be granted only if~~] No returns shall be furnished pursuant to this subdivision unless the chairperson of the requesting committee certifies in writing that such returns have been requested [~~for a specified and legitimate legislative purpose,~~] related to, and in furtherance of, a legitimate task of the Congress, that 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 that if such requested returns [~~will be~~] are inspected by and/or submitted to another committee, to the United States House of Representatives, or to the United States Senate, then such inspection and/or submission shall occur in a manner consistent with federal law as informed by the requirements and procedures established in 26 U.S.C. Section 6103(f).

§ 15. Subdivision (h) of section 1518 of the tax law, as added by a chapter of the laws of 2019 amending the tax law and the administrative code of the city of New York, relating to requiring the commissioner of taxation and finance to cooperate with investigations by certain committees of the United States Congress under certain circumstances, as proposed in legislative bills numbers S. 5072-A and A.7194-A, is amended 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 **current or prior year** returns filed **specified in such request that were** under this article [~~specified in such request~~] **by the president of the United States, vice-president of the United States, member of the United States Congress representing New York state, or any person who served in or was employed by the executive branch of the government of the United States on the executive staff of the president, in the executive office of the president, or in an acting or confirmed capacity in a position subject to confirmation by the United States senate; or, in New York state: a statewide elected official, as defined in paragraph (a) of subdivision one of section seventy-three-a of the public officers law; a state officer or employee, as defined in subparagraph (i) of paragraph (c) of subdivision one of such section seventy-three-a; a political party chairperson, as defined in paragraph (h) of subdivision one of such section seventy-three-a; a local elected official, as defined in subdivisions one and two of section eight hundred ten of the general municipal law; a person appointed, pursuant to law, to serve due to vacancy or otherwise in the position of a local elected official, as defined in subdivisions one and two of section eight hundred ten of the general municipal law; a member of the state legislature; or a judge or justice of the unified court system, or filed by a partnership, firm, association, corporation, joint-stock company, trust or similar entity directly or indirectly controlled by any individual listed in this paragraph, whether by contract, through ownership or control of a majority interest in such entity, or otherwise, or filed by a partnership, firm, association, corporation, joint-stock company, trust or similar entity of which any individual listed in this paragraph holds ten percent or more of the voting securities of such entity**; 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~~] **copy of a federal return (or portion thereof) attached to, or any information on a federal return that is reflected on, such return, and any** social security numbers, account numbers and residential address information.

(2) [~~Such permission shall be granted only if~~] **No returns shall be furnished pursuant to this subdivision unless** the chairperson of the requesting committee certifies in writing that such returns have been requested [~~for a specified and legitimate legislative purpose,~~] **related to, and in furtherance of, a legitimate task of the Congress, that** 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 **that if** such **requested** returns [~~will be~~] **are** inspected **by** and/or submitted to another committee, to the United States House of Representatives, or to the United States Senate**, then such inspection and/or submission shall occur** in a manner consistent with **federal law as informed by** the requirements and procedures established in 26 U.S.C. Section 6103(f).

§ 16. Subdivision (f) of section 1555 of the tax law, as added by a chapter of the laws of 2019 amending the tax law and the administrative code of the city of New York, relating to requiring the commissioner of taxation and finance to cooperate with investigations by certain committees of the United States Congress under certain circumstances, as

proposed in legislative bills numbers S. 5072-A and A.7194-A, is amended 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 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 **current or prior year** returns filed **specified in such request that were** under this article [~~specified in such request~~] **by the president of the United States, vice-president of the United States, member of the United States Congress representing New York state, or any person who served in or was employed by the executive branch of the government of the United States on the executive staff of the president, in the executive office of the president, or in an acting or confirmed capacity in a position subject to confirmation by the United States senate; or, in New York state: a statewide elected official, as defined in paragraph (a) of subdivision one of section seventy-three-a of the public officers law; a state officer or employee, as defined in subparagraph (i) of paragraph (c) of subdivision one of such section seventy-three-a; a political party chairperson, as defined in paragraph (h) of subdivision one of such section seventy-three-a; a local elected official, as defined in subdivisions one and two of section eight hundred ten of the general municipal law; a person appointed, pursuant to law, to serve due to vacancy or otherwise in the position of a local elected official, as defined in subdivisions one and two of section eight hundred ten of the general municipal law; a member of the state legislature; or a judge or justice of the unified court system; or filed by a partnership, firm, association, corporation, joint-stock company, trust or similar entity directly or indirectly controlled by any individual listed in this paragraph, whether by contract, through ownership or control of a majority interest in such entity, or otherwise, or filed by a partnership, firm, association, corporation, joint-stock company, trust or similar entity of which any individual listed in this paragraph holds ten percent or more of the voting securities of such entity**; 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~~] **copy of a federal return (or portion thereof) attached to, or any information on a federal return that is reflected on, such return, and any** social security numbers, account numbers and residential address information.

(2) [~~Such permission shall be granted only if~~] **No returns shall be furnished pursuant to this subdivision unless** the chairperson of the requesting committee certifies in writing that such returns have been requested [~~for a specified and legitimate legislative purpose,~~] **related to, and in furtherance of, a legitimate task of the Congress, that** 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 **that if** such **requested** returns [~~will be~~] **are** inspected **by** and/or submitted to another committee, to the United States House of Representatives, or to the United States Senate**, then such inspection and/or submission shall occur** in a manner consistent with the requirements and procedures established in 26 U.S.C. Section 6103(f).

§ 17. Subdivision (m) of section 11-1797 of the administrative code of the city of New York, as added by a chapter of the laws of 2019 amending the tax law and the administrative code of the city of New York, relating to requiring the commissioner of taxation and finance to cooperate with investigations by certain committees of the United States Congress under certain circumstances, as proposed in legislative bills numbers S. 5072-A and A.7194-A, is amended 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 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 of taxation and finance shall furnish such committee with any **current or prior year** returns **specified in such request that were** filed under this article [~~**specified in such request**~~] **by the president of the United States, vice-president of the United States, member of the United States Congress representing New York state, or any person who served in or was employed by the executive branch of the government of the United States on the executive staff of the president, in the executive office of the president, or in an acting or confirmed capacity in a position subject to confirmation by the United States senate; or, in New York state: a statewide elected official, as defined in paragraph (a) of subdivision one of section seventy-three-a of the public officers law; a state officer or employee, as defined in subparagraph (i) of paragraph (c) of subdivision one of such section seventy-three-a; a political party chairperson, as defined in paragraph (h) of subdivision one of such section seventy-three-a; a local elected official, as defined in subdivisions one and two of section eight hundred ten of the general municipal law; a person appointed, pursuant to law, to serve due to vacancy or otherwise in the position of a local elected official, as defined in subdivisions one and two of section eight hundred ten of the general municipal law; a member of the state legislature; or a judge or justice of the unified court system**; 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**~~] **copy of a federal return (or portion thereof) attached to, or any information on a federal return that is reflected on, such return, and any** social security numbers, account numbers and residential address information.

(2) [~~**Such permission shall be granted only if**~~] **No returns shall be furnished pursuant to this subdivision unless** the chairperson of the requesting committee certifies in writing that such returns have been requested [~~**for a specified and legitimate legislative purpose,**~~] **related to, and in furtherance of, a legitimate task of the Congress, that** 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 **that if** such **requested** returns [~~**will be**~~] **are** inspected **by** and/or submitted to another committee, to the United States House of Representatives, or to the United States Senate**, then such inspection and/or submission shall occur** in a manner consistent with **federal law as informed by** the requirements and procedures established in 26 U.S.C. Section 6103(f).

§ 18. This act shall take effect on the same date and in the same manner as a chapter of the laws of 2019 amending the tax law and the administrative code of the city of New York, relating to requiring the commissioner of taxation and finance to cooperate with investigations by certain committees of the United States Congress under certain circumstances, as proposed in legislative bills numbers S.5072-A and A.7194-A, takes effect; provided that section seven 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.