STATE OF NEW YORK

8372

IN SENATE

May 19, 2020

Introduced by Sen. JORDAN -- read twice and ordered printed, and when printed to be committed to the Committee on Commerce, Economic Development and Small Business

AN ACT to provide small businesses affected by COVID-19 an additional 90 days to pay certain monthly sales and payroll taxes

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

Section 1. For the duration of any mandatory or precautionary order of quarantine or isolation issued through an executive order from the governor or by the state of New York, the department of health, local board of health, or any governmental entity duly authorized to issue such order due to COVID-19, small businesses shall have an additional 90 days to pay any monthly sales and payroll taxes which become due during such time. For purposes of this act, "small business" shall mean a business which is resident in this state, independently owned and operated and who employs one hundred full-time equivalent employees or less.

§ 2. This act shall take effect immediately.

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

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