

STATE OF NEW YORK

7194

2019-2020 Regular Sessions

IN ASSEMBLY

April 11, 2019

Introduced by M. of A. BUCHWALD -- read once and referred to the Committee on Ways and Means

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

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

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

3 (f-1) Cooperation with investigations by certain committees of the
4 United States Congress.--(1) Notwithstanding the provisions of
5 subsection (e) of this section, upon written request from the chair-
6 person of the committee on ways and means of the United States House of
7 Representatives, the chairperson of the committee on finance of the
8 United States Senate, or the chairperson of the joint committee on taxa-
9 tion of the United States Congress, the commissioner may furnish such
10 committee with any returns or return information filed under this arti-
11 cle specified in such request.

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

22 § 2. Section 202 of the tax law is amended by adding a new subdivision
23 6 to read as follows:

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

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1 6. (a) Notwithstanding the provisions of subdivision one of this
2 section, upon written request from the chairperson of the committee on
3 ways and means of the United States House of Representatives, the chair-
4 person of the committee on finance of the United States Senate, or the
5 chairperson of the joint committee on taxation of the United States
6 Congress, the commissioner may furnish such committee with any reports
7 or report information filed under this article specified in such
8 request.

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

19 § 3. Section 211 of the tax law is amended by adding a new subdivision
20 16 to read as follows:

21 16. (a) Notwithstanding the provisions of subdivision eight of this
22 section, upon written request from the chairperson of the committee on
23 ways and means of the United States House of Representatives, the chair-
24 person of the committee on finance of the United States Senate, or the
25 chairperson of the joint committee on taxation of the United States
26 Congress, the commissioner may furnish such committee with any reports
27 or report information filed under this article specified in such
28 request.

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

39 § 4. Section 314 of the tax law is amended by adding a new subdivision
40 (g) to read as follows:

41 (g) Cooperation with investigations by certain committees of the
42 United States Congress.--(1) Notwithstanding the provisions of subdivi-
43 sion (a) of this section, upon written request from the chairperson of
44 the committee on ways and means of the United States House of Represen-
45 tatives, the chairperson of the committee on finance of the United
46 States Senate, or the chairperson of the joint committee on taxation of
47 the United States Congress, the commissioner may furnish such committee
48 with any returns or return information filed under this article speci-
49 fied in such request.

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

1 another committee, to the United States House of Representatives, or to
2 the United States Senate in a manner consistent with the requirements
3 and procedures established in 26 U.S.C. Section 6103(f).

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

6 5. (a) Notwithstanding the provisions of subdivision one of this
7 section, upon written request from the chairperson of the committee on
8 ways and means of the United States House of Representatives, the chair-
9 person of the committee on finance of the United States Senate, or the
10 chairperson of the joint committee on taxation of the United States
11 Congress, the commissioner may furnish such committee with any returns
12 or reports or return or report information filed under this article
13 specified in such request.

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

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

27 6. (a) Notwithstanding the provisions of subdivision one of this
28 section, upon written request from the chairperson of the committee on
29 ways and means of the United States House of Representatives, the chair-
30 person of the committee on finance of the United States Senate, or the
31 chairperson of the joint committee on taxation of the United States
32 Congress, the commissioner may furnish such committee with any returns
33 or reports or return or report information filed under this article
34 specified in such request.

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

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

48 (b-1) Cooperation with investigations by certain committees of the
49 United States Congress. (1) Notwithstanding the provisions of subsection
50 (a) of this section, upon written request from the chairperson of the
51 committee on ways and means of the United States House of Represen-
52 tatives, the chairperson of the committee on finance of the United
53 States Senate, or the chairperson of the joint committee on taxation of
54 the United States Congress, the commissioner may furnish such committee
55 with any reports or returns or report or return information filed under
56 this article specified in such request.

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

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

14 (h) (1) Notwithstanding the provisions of subdivision (a) of this
15 section, upon written request from the chairperson of the committee on
16 ways and means of the United States House of Representatives, the chair-
17 person of the committee on finance of the United States Senate, or the
18 chairperson of the joint committee on taxation of the United States
19 Congress, the commissioner may furnish such committee with any returns
20 or reports or return or report information filed under this article
21 specified in such request.

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

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

35 (g) (1) Notwithstanding the provisions of subdivision (a) of this
36 section, upon written request from the chairperson of the committee on
37 ways and means of the United States House of Representatives, the chair-
38 person of the committee on finance of the United States Senate, or the
39 chairperson of the joint committee on taxation of the United States
40 Congress, the commissioner may furnish such committee with any returns
41 or reports or return or report information filed under this article
42 specified in such request.

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

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

1 (f) (1) Notwithstanding the provisions of subdivision (a) of this
2 section, upon written request from the chairperson of the committee on
3 ways and means of the United States House of Representatives, the chair-
4 person of the committee on finance of the United States Senate, or the
5 chairperson of the joint committee on taxation of the United States
6 Congress, the commissioner may furnish such committee with any returns
7 or reports or return or report information filed under this article
8 specified in such request.

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

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

22 (d) (1) Notwithstanding the provisions of subdivision (a) of this
23 section, upon written request from the chairperson of the committee on
24 ways and means of the United States House of Representatives, the chair-
25 person of the committee on finance of the United States Senate, or the
26 chairperson of the joint committee on taxation of the United States
27 Congress, the commissioner may furnish such committee with any returns
28 or reports or return or report information filed under this article
29 specified in such request.

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

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

43 (i) (1) Notwithstanding the provisions of subdivision (a) of this
44 section, upon written request from the chairperson of the committee on
45 ways and means of the United States House of Representatives, the chair-
46 person of the committee on finance of the United States Senate, or the
47 chairperson of the joint committee on taxation of the United States
48 Congress, the commissioner may furnish such committee with any returns
49 or return information filed under this article specified in such
50 request.

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

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

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

7 (h) (1) Notwithstanding the provisions of subdivision (a) of this
8 section, upon written request from the chairperson of the committee on
9 ways and means of the United States House of Representatives, the chair-
10 person of the committee on finance of the United States Senate, or the
11 chairperson of the joint committee on taxation of the United States
12 Congress, the commissioner may furnish such committee with any returns
13 or return information filed under this article specified in such
14 request.

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

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

27 (f) (1) Notwithstanding the provisions of subdivision (a) of this
28 section, upon written request from the chairperson of the committee on
29 ways and means of the United States House of Representatives, the chair-
30 person of the committee on finance of the United States Senate, or the
31 chairperson of the joint committee on taxation of the United States
32 Congress, the commissioner may furnish such committee with any returns
33 or return information filed under this article specified in such
34 request.

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

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

47 (m) (1) Notwithstanding the provisions of subdivision (e) of this
48 section, upon written request from the chairperson of the committee on
49 ways and means of the United States House of Representatives, the chair-
50 person of the committee on finance of the United States Senate, or the
51 chairperson of the joint committee on taxation of the United States
52 Congress, the commissioner of taxation and finance may furnish such
53 committee with any reports or returns or report or return information
54 filed under this article specified in such request.

55 (2) Such permission shall be granted only if the chairperson of the
56 requesting committee certifies in writing that such reports or returns

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

10 § 16. This act shall take effect immediately.