

# STATE OF NEW YORK

7194--A

2019-2020 Regular Sessions

## IN ASSEMBLY

April 11, 2019

Introduced by M. of A. BUCHWALD -- Multi-Sponsored by -- M. of A. LENTOL  
-- read once and referred to the Committee on Ways and Means --  
committee discharged, bill amended, ordered reprinted as amended and  
recommitted to said committee

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 Assem-  
bly, do enact as follows:

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

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

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

19 (2) Such permission shall be granted only if the chairperson of the  
20 requesting committee certifies in writing that such reports or returns  
21 have been requested for a specified and legitimate legislative purpose,

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

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

8 § 3. Section 202 of the tax law is amended by adding a new subdivision  
9 6 to read as follows:

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

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

32 § 4. Section 211 of the tax law is amended by adding a new subdivision  
33 16 to read as follows:

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

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

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

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

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

26 § 6. Section 437 of the tax law is amended by adding a new subdivision  
27 5 to read as follows:

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

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

50 § 7. Section 491 of the tax law is amended by adding a new subdivision  
51 1-a to read as follows:

52 1-a. Cooperation with investigations by certain committees of the  
53 United States Congress. (a) Notwithstanding the provisions of subdivi-  
54 sion one of this section, upon written request from the chairperson of  
55 the committee on ways and means of the United States House of Represen-  
56 tatives, the chairperson of the committee on finance of the United

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

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

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

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

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

46 § 9. Section 514 of the tax law is amended by adding a new subdivision  
47 6 to read as follows:

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

1 the commissioner, would violate state or federal law or would constitute  
2 an unwarranted invasion of personal privacy, such as social security  
3 numbers, account numbers and residential address information.

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

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

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

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

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

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

54 (2) Such permission shall be granted only if the chairperson of the  
55 requesting committee certifies in writing that such returns or reports  
56 have been requested for a specified and legitimate legislative purpose,

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

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

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

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

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

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

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

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

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

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

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

27 (i) (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 shall furnish such committee with any returns  
33 filed under this article specified in such request; provided however  
34 that, prior to furnishing any return, the commissioner shall redact any  
35 information the disclosure of which, in the judgment of the commission-  
36 er, would violate state or federal law or would constitute an unwar-  
37 ranted invasion of personal privacy, such as social security numbers,  
38 account numbers and residential address information.

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

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

51 (h) (1) Notwithstanding the provisions of subdivision (a) of this  
52 section, upon written request from the chairperson of the committee on  
53 ways and means of the United States House of Representatives, the chair-  
54 person of the committee on finance of the United States Senate, or the  
55 chairperson of the joint committee on taxation of the United States  
56 Congress, the commissioner shall furnish such committee with any returns

1 filed under this article specified in such request; provided however  
2 that, prior to furnishing any return, the commissioner shall redact any  
3 information the disclosure of which, in the judgment of the commission-  
4 er, would violate state or federal law or would constitute an unwar-  
5 ranted invasion of personal privacy, such as social security numbers,  
6 account numbers and residential address information.

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

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

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

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

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

43 (m) (1) Notwithstanding the provisions of subdivision (e) 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 of taxation and finance shall furnish such  
49 committee with any returns filed under this article specified in such  
50 request; provided however that, prior to furnishing any return, the  
51 commissioner shall redact any information the disclosure of which, in  
52 the judgment of the commissioner, would violate state or federal law or  
53 would constitute an unwarranted invasion of personal privacy, such as  
54 social security numbers, account numbers and residential address infor-  
55 mation.



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

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

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

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