

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.

LBD10448-06-9

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).

§ 5. Section 314 of the tax law is amended by adding a new subdivision (g) 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 committee with any returns filed under this article specified in such request; provided however that, prior to furnishing any return, the commissioner shall redact any information the disclosure of which, in the judgment of the commissioner, would violate state or federal law or would constitute an unwarranted invasion of personal privacy, such as social security numbers, account numbers and residential address information.

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

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

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

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

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

1-a. Cooperation with investigations by certain committees of the United States Congress. (a) Notwithstanding the provisions of subdivision one of this section, upon written request from the chairperson of the committee on ways and means of the United States House of Representatives, the chairperson of the committee on finance of the United

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 another
5 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 another
53 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).

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

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

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

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

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

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

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

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

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.