

STATE OF NEW YORK

7750

2019-2020 Regular Sessions

IN ASSEMBLY

May 19, 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; 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:

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

8 (f-1) Cooperation with investigations by certain committees of the
9 United States Congress.--(1) Notwithstanding the provisions of
10 subsection (e) of this section, upon written request from the chair-
11 person of the committee on ways and means of the United States House of
12 Representatives, the chairperson of the committee on finance of the
13 United States Senate, or the chairperson of the joint committee on taxa-
14 tion of the United States Congress, the commissioner shall furnish such
15 committee with any current or prior year reports or returns specified in
16 such request that were filed under this article [~~specified in such~~
17 ~~request~~] by the president of the United States, vice-president of the
18 United States, member of the United States Congress representing New
19 York state, or any person who served in or was employed by the executive
20 branch of the government of the United States on the executive staff of
21 the president, in the executive office of the president, or in an
22 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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1 the United States senate; or, in New York state: a statewide elected
2 official, as defined in paragraph (a) of subdivision one of section
3 seventy-three-a of the public officers law; a state officer or employ-
4 ee, as defined in subparagraph (i) of paragraph (c) of subdivision one
5 of such section seventy-three-a; a political party chairperson, as
6 defined in paragraph (h) of subdivision one of such section seventy-
7 three-a; a local elected official, as defined in subdivisions one and
8 two of section eight hundred ten of the general municipal law; a person
9 appointed, pursuant to law, to serve due to vacancy or otherwise in the
10 position of a local elected official, as defined in subdivisions one and
11 two of section eight hundred ten of the general municipal law; a member
12 of the state legislature; or a judge or justice of the unified court
13 system; provided however that, prior to furnishing any report or return,
14 the commissioner shall redact any [information the disclosure of which,
15 in the judgment of the commissioner, would violate state or federal law
16 or would constitute an unwarranted invasion of personal privacy, such
17 as] copy of a federal return (or portion thereof) attached to, or any
18 information on a federal return that is reflected on, such report or
19 return, and any social security numbers, account numbers and residential
20 address information.

21 (2) [~~Such permission shall be granted only if~~] No reports or returns
22 shall be furnished pursuant to this subsection unless the chairperson of
23 the requesting committee certifies in writing that such reports or
24 returns have been requested [~~for a specified and legitimate legislative~~
25 ~~purpose,~~] related to, and in furtherance of, a legitimate task of the
26 Congress, that the requesting committee has made a written request to
27 the United States secretary of the treasury for related federal returns
28 or return information, pursuant to 26 U.S.C. Section 6103(f), and that
29 if such requested reports or returns [will be] are inspected by and/or
30 submitted to another committee, to the United States House of Represen-
31 tatives, or to the United States Senate, then such inspection and/or
32 submission shall occur in a manner consistent with federal law as
33 informed by the requirements and procedures established in 26 U.S.C.
34 Section 6103(f).

35 § 2. Subdivision 6 of section 202 of the tax law, as added by a chap-
36 ter of the laws of 2019 amending the tax law and the administrative code
37 of the city of New York, relating to requiring the commissioner of taxa-
38 tion and finance to cooperate with investigations by certain committees
39 of the United States Congress under certain circumstances, as proposed
40 in legislative bills numbers S. 5072-A and A.7194-A, is amended to read
41 as follows:

42 6. (a) Notwithstanding the provisions of subdivision one 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 current
48 or prior year reports specified in such request that were filed under
49 this article [~~specified in such request~~] by the president of the United
50 States, vice-president of the United States, member of the United States
51 Congress representing New York state, or any person who served in or was
52 employed by the executive branch of the government of the United States
53 on the executive staff of the president, in the executive office of the
54 president, or in an acting or confirmed capacity in a position subject
55 to confirmation by the United States senate; or, in New York state: a
56 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

1 on the executive staff of the president, in the executive office of the
2 president, or in an acting or confirmed capacity in a position subject
3 to confirmation by the United States senate; or, in New York state: a
4 statewide elected official, as defined in paragraph (a) of subdivision
5 one of section seventy-three-a of the public officers law; a state
6 officer or employee, as defined in subparagraph (i) of paragraph (c) of
7 subdivision one of such section seventy-three-a; a political party
8 chairperson, as defined in paragraph (h) of subdivision one of such
9 section seventy-three-a; a local elected official, as defined in subdivi-
10 visions one and two of section eight hundred ten of the general municip-
11 al law; a person appointed, pursuant to law, to serve due to vacancy or
12 otherwise in the position of a local elected official, as defined in
13 subdivisions one and two of section eight hundred ten of the general
14 municipal law; a member of the state legislature; or a judge or justice
15 of the unified court system, or filed by a partnership, firm, associ-
16 ation, corporation, joint-stock company, trust or similar entity direct-
17 ly or indirectly controlled by any individual listed in this paragraph,
18 whether by contract, through ownership or control of a majority interest
19 in such entity, or otherwise, or filed by a partnership, firm, associ-
20 ation, corporation, joint-stock company, trust or similar entity of
21 which any individual listed in this paragraph holds ten percent or more
22 of the voting securities of such entity; provided however that, prior to
23 furnishing any report, the commissioner shall redact any [information
24 the disclosure of which, in the judgment of the commissioner, would
25 violate state or federal law or would constitute an unwarranted invasion
26 of personal privacy, such as] copy of a federal return (or portion ther-
27 eof) attached to, or any information on a federal return that is
28 reflected on, such report, and any social security numbers, account
29 numbers and residential address information.

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

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

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

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

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

17 § 9. Subsection (b-1) of section 994 of the tax law, as added by a
18 chapter of the laws of 2019 amending the tax law and the administrative
19 code of the city of New York, relating to requiring the commissioner of
20 taxation and finance to cooperate with investigations by certain commit-
21 tees of the United States Congress under certain circumstances, as
22 proposed in legislative bills numbers S. 5072-A and A.7194-A, is amended
23 to read as follows:

24 (b-1) Cooperation with investigations by certain committees of the
25 United States Congress. (1) Notwithstanding the provisions of subsection
26 (a) of this section, upon written request from the chairperson of the
27 committee on ways and means of the United States House of Represen-
28 tatives, the chairperson of the committee on finance of the United
29 States Senate, or the chairperson of the joint committee on taxation of
30 the United States Congress, the commissioner shall furnish such commit-
31 tee with any current or prior year reports or returns specified in such
32 request that were filed under this article [~~specified in such request~~]
33 by the president of the United States, vice-president of the United
34 States, member of the United States Congress representing New York
35 state, or any person who served in or was employed by the executive
36 branch of the government of the United States on the executive staff of
37 the president, in the executive office of the president, or in an
38 acting or confirmed capacity in a position subject to confirmation by
39 the United States senate; or, in New York state: a statewide elected
40 official, as defined in paragraph (a) of subdivision one of section
41 seventy-three-a of the public officers law; a state officer or employ-
42 ee, as defined in subparagraph (i) of paragraph (c) of subdivision one
43 of such section seventy-three-a; a political party chairperson, as
44 defined in paragraph (h) of subdivision one of such section seventy-
45 three-a; a local elected official, as defined in subdivisions one and
46 two of section eight hundred ten of the general municipal law; a person
47 appointed, pursuant to law, to serve due to vacancy or otherwise in the
48 position of a local elected official, as defined in subdivisions one and
49 two of section eight hundred ten of the general municipal law; a member
50 of the state legislature; or a judge or justice of the unified court
51 system; or filed by a partnership, firm, association, corporation,
52 joint-stock company, trust or similar entity directly or indirectly
53 controlled by any individual listed in this paragraph, whether by
54 contract, through ownership or control of a majority interest in such
55 entity, or otherwise, or filed by a partnership, firm, association,
56 corporation, joint-stock company, trust or similar entity of which any

1 individual listed in this paragraph holds ten percent or more of the
2 voting securities of such entity; provided however that, prior to
3 furnishing any report or return, the commissioner shall redact any
4 ~~[information the disclosure of which, in the judgment of the commissioner,~~
5 ~~would violate state or federal law or would constitute an unwar-~~
6 ~~ranted invasion of personal privacy, such as]~~ copy of a federal return
7 (or portion thereof) attached to, or any information on a federal return
8 that is reflected on, such report or return, and any social security
9 numbers, account numbers and residential address information.

10 (2) ~~[Such permission shall be granted only if]~~ No reports or returns
11 shall be furnished pursuant to this subsection unless the chairperson of
12 the requesting committee certifies in writing that such reports or
13 returns have been requested ~~[for a specified and legitimate legislative~~
14 ~~purpose,]~~ related to, and in furtherance of, a legitimate task of the
15 Congress, that the requesting committee has made a written request to
16 the United States secretary of the treasury for related federal reports
17 or returns or report or return information, pursuant to 26 U.S.C.
18 Section 6103(f), and that if such requested reports or returns ~~[will be]~~
19 are inspected by and/or submitted to another committee, to the United
20 States House of Representatives, or to the United States Senate, then
21 such inspection and/or submission shall occur in a manner consistent
22 with federal law as informed by the requirements and procedures estab-
23 lished in 26 U.S.C. Section 6103(f).

24 § 10. Subdivision (h) of section 1146 of the tax law, as added by a
25 chapter of the laws of 2019 amending the tax law and the administrative
26 code of the city of New York, relating to requiring the commissioner of
27 taxation and finance to cooperate with investigations by certain commit-
28 tees of the United States Congress under certain circumstances, as
29 proposed in legislative bills numbers S. 5072-A and A.7194-A, is amended
30 to read as follows:

31 (h) (1) Notwithstanding the provisions of subdivision (a) of this
32 section, upon written request from the chairperson of the committee on
33 ways and means of the United States House of Representatives, the chair-
34 person of the committee on finance of the United States Senate, or the
35 chairperson of the joint committee on taxation of the United States
36 Congress, the commissioner shall furnish such committee with any current
37 or prior year returns or reports specified in such request that were
38 filed under this article ~~[specified in such request]~~ by the president of
39 the United States, vice-president of the United States, member of the
40 United States Congress representing New York state, or any person who
41 served in or was employed by the executive branch of the government of
42 the United States on the executive staff of the president, in the exec-
43 utive office of the president, or in an acting or confirmed capacity in
44 a position subject to confirmation by the United States senate; or, in
45 New York state: a statewide elected official, as defined in paragraph
46 (a) of subdivision one of section seventy-three-a of the public officers
47 law; a state officer or employee, as defined in subparagraph (i) of
48 paragraph (c) of subdivision one of such section seventy-three-a; a
49 political party chairperson, as defined in paragraph (h) of subdivision
50 one of such section seventy-three-a; a local elected official, as
51 defined in subdivisions one and two of section eight hundred ten of the
52 general municipal law; a person appointed, pursuant to law, to serve due
53 to vacancy or otherwise in the position of a local elected official, as
54 defined in subdivisions one and two of section eight hundred ten of the
55 general municipal law; a member of the state legislature, or a judge or
56 justice of the unified court system; or filed by a partnership, firm,

1 association, corporation, joint-stock company, trust or similar entity
2 directly or indirectly controlled by any individual listed in this para-
3 graph, whether by contract, through ownership or control of a majority
4 interest in such entity, or otherwise, or filed by a partnership, firm,
5 association, corporation, joint-stock company, trust or similar entity
6 of which any individual listed in this paragraph holds ten percent or
7 more of the voting securities of such entity; provided however that,
8 prior to furnishing any return or report, the commissioner shall redact
9 any [~~information the disclosure of which, in the judgment of the commis-~~
10 ~~sioner, would violate state or federal law or would constitute an unwar-~~
11 ~~ranted invasion of personal privacy, such as~~] copy of a federal return
12 (or portion thereof) attached to, or any information on a federal return
13 that is reflected on, such report or return, and any social security
14 numbers, account numbers and residential address information.

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

29 § 11. Subdivision (g) of section 1287 of the tax law, as added by a
30 chapter of the laws of 2019 amending the tax law and the administrative
31 code of the city of New York, relating to requiring the commissioner of
32 taxation and finance to cooperate with investigations by certain commit-
33 tees of the United States Congress under certain circumstances, as
34 proposed in legislative bills numbers S. 5072-A and A.7194-A, is amended
35 to read as follows:

36 (g) (1) Notwithstanding the provisions of subdivision (a) of this
37 section, upon written request from the chairperson of the committee on
38 ways and means of the United States House of Representatives, the chair-
39 person of the committee on finance of the United States Senate, or the
40 chairperson of the joint committee on taxation of the United States
41 Congress, the commissioner shall furnish such committee with any current
42 or prior year returns specified in such request that were filed under
43 this article [~~specified in such request~~] by the president of the United
44 States, vice-president of the United States, member of the United States
45 Congress representing New York state, or any person who served in or was
46 employed by the executive branch of the government of the United States
47 on the executive staff of the president, in the executive office of the
48 president, or in an acting or confirmed capacity in a position subject
49 to confirmation by the United States senate; or, in New York state: a
50 statewide elected official, as defined in paragraph (a) of subdivision
51 one of section seventy-three-a of the public officers law; a state
52 officer or employee, as defined in subparagraph (i) of paragraph (c) of
53 subdivision one of such section seventy-three-a; a political party
54 chairperson, as defined in paragraph (h) of subdivision one of such
55 section seventy-three-a; a local elected official, as defined in subdi-
56 visions one and two of section eight hundred ten of the general munici-

1 pal law; a person appointed, pursuant to law, to serve due to vacancy or
2 otherwise in the position of a local elected official, as defined in
3 subdivisions one and two of section eight hundred ten of the general
4 municipal law; a member of the state legislature; or a judge or justice
5 of the unified court system; or filed by a partnership, firm, associ-
6 ation, corporation, joint-stock company, trust or similar entity direct-
7 ly or indirectly controlled by any individual listed in this paragraph,
8 whether by contract, through ownership or control of a majority interest
9 in such entity, or otherwise, or filed by a partnership, firm, associ-
10 ation, corporation, joint-stock company, trust or similar entity of
11 which any individual listed in this paragraph holds ten percent or more
12 of the voting securities of such entity; provided however that, prior to
13 furnishing any return, the commissioner shall redact any [information
14 the disclosure of which, in the judgment of the commissioner, would
15 violate state or federal law or would constitute an unwarranted invasion
16 of personal privacy, such as] copy of a federal return (or portion ther-
17 eof) attached to, or any information on a federal return that is
18 reflected on, such return, and any social security numbers, account
19 numbers and residential address information.

20 (2) [~~Such permission shall be granted only if~~] No returns or reports
21 shall be furnished pursuant to this subdivision unless the chairperson
22 of the requesting committee certifies in writing that such returns have
23 been requested [~~for a specified and legitimate legislative purpose,~~
24 related to, and in furtherance of, a legitimate task of the Congress,

25 that the requesting committee has made a written request to the United
26 States secretary of the treasury for related federal returns or reports
27 or return or report information, pursuant to 26 U.S.C. Section 6103(f),
28 and that if such requested returns [~~will be~~] are inspected by and/or
29 submitted to another committee, to the United States House of Represen-
30 tatives, or to the United States Senate, then such inspection and/or
31 submission shall occur in a manner consistent with federal law as
32 informed by the requirements and procedures established in 26 U.S.C.
33 Section 6103(f).

34 § 12. Subdivision (f) of section 1296 of the tax law, as added by a
35 chapter of the laws of 2019 amending the tax law and the administrative
36 code of the city of New York, relating to requiring the commissioner of
37 taxation and finance to cooperate with investigations by certain commit-
38 tees of the United States Congress under certain circumstances, as
39 proposed in legislative bills numbers S. 5072-A and A.7194-A, is amended
40 to read as follows:

41 (f) (1) Notwithstanding the provisions of subdivision (a) of this
42 section, upon written request from the chairperson of the committee on
43 ways and means of the United States House of Representatives, the chair-
44 person of the committee on finance of the United States Senate, or the
45 chairperson of the joint committee on taxation of the United States
46 Congress, the commissioner shall furnish such committee with any current
47 or prior year returns or reports specified in such request that were
48 filed under this article [~~specified in such request~~] by the president of
49 the United States, vice-president of the United States, member of the
50 United States Congress representing New York state, or any person who
51 served in or was employed by the executive branch of the government of
52 the United States on the executive staff of the president, in the exec-
53 utive office of the president, or in an acting or confirmed capacity in
54 a position subject to confirmation by the United States senate; or, in
55 New York state: a statewide elected official, as defined in paragraph
56 (a) of subdivision one of section seventy-three-a of the public officers

1 law; a state officer or employee, as defined in subparagraph (i) of
2 paragraph (c) of subdivision one of such section seventy-three-a; a
3 political party chairperson, as defined in paragraph (h) of subdivision
4 one of such section seventy-three-a; a local elected official, as
5 defined in subdivisions one and two of section eight hundred ten of the
6 general municipal law; a person appointed, pursuant to law, to serve due
7 to vacancy or otherwise in the position of a local elected official, as
8 defined in subdivisions one and two of section eight hundred ten of the
9 general municipal law; a member of the state legislature; or a judge or
10 justice of the unified court system; or filed by a partnership, firm,
11 association, corporation, joint-stock company, trust or similar entity
12 directly or indirectly controlled by any individual listed in this para-
13 graph, whether by contract, through ownership or control of a majority
14 interest in such entity, or otherwise, or filed by a partnership, firm,
15 association, corporation, joint-stock company, trust or similar entity
16 of which any individual listed in this paragraph holds ten percent or
17 more of the voting securities of such entity; provided however that,
18 prior to furnishing any return or report, the commissioner shall redact
19 any [~~information the disclosure of which, in the judgment of the commis-~~
20 ~~sioner, would violate state or federal law or would constitute an unwar-~~
21 ~~ranted invasion of personal privacy, such as~~] copy of a federal return
22 (or portion thereof) attached to, or any information on a federal return
23 that is reflected on, such return or report, and any social security
24 numbers, account numbers and residential address information.

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

39 § 13. Subdivision (d) of section 1299-f of the tax law, as added by a
40 chapter of the laws of 2019 amending the tax law and the administrative
41 code of the city of New York, relating to requiring the commissioner of
42 taxation and finance to cooperate with investigations by certain commit-
43 tees of the United States Congress under certain circumstances, as
44 proposed in legislative bills numbers S. 5072-A and A.7194-A, is amended
45 to read as follows:

46 (d) (1) Notwithstanding the provisions of subdivision (a) of this
47 section, upon written request from the chairperson of the committee on
48 ways and means of the United States House of Representatives, the chair-
49 person of the committee on finance of the United States Senate, or the
50 chairperson of the joint committee on taxation of the United States
51 Congress, the commissioner shall furnish such committee with any current
52 or prior year returns specified in such request that were filed under
53 this article [~~specified in such request~~] by the president of the United
54 States, vice-president of the United States, member of the United States
55 Congress representing New York state, or any person who served in or was
56 employed by the executive branch of the government of the United States

1 on the executive staff of the president, in the executive office of the
2 president, or in an acting or confirmed capacity in a position subject
3 to confirmation by the United States senate; or, in New York state: a
4 statewide elected official, as defined in paragraph (a) of subdivision
5 one of section seventy-three-a of the public officers law; a state
6 officer or employee, as defined in subparagraph (i) of paragraph (c) of
7 subdivision one of such section seventy-three-a; a political party
8 chairperson, as defined in paragraph (h) of subdivision one of such
9 section seventy-three-a; a local elected official, as defined in subdivi-
10 visions one and two of section eight hundred ten of the general municip-
11 al law; a person appointed, pursuant to law, to serve due to vacancy or
12 otherwise in the position of a local elected official, as defined in
13 subdivisions one and two of section eight hundred ten of the general
14 municipal law; a member of the state legislature; or a judge or justice
15 of the unified court system; or filed by a partnership, firm, associ-
16 ation, corporation, joint-stock company, trust or similar entity direct-
17 ly or indirectly controlled by any individual listed in this paragraph,
18 whether by contract, through ownership or control of a majority interest
19 in such entity, or otherwise, or filed by a partnership, firm, associ-
20 ation, corporation, joint-stock company, trust or similar entity of
21 which any individual listed in this paragraph holds ten percent or more
22 of the voting securities of such entity; provided however that, prior to
23 furnishing any return, the commissioner shall redact any ~~[information~~
24 ~~the disclosure of which, in the judgment of the commissioner, would~~
25 ~~violate state or federal law or would constitute an unwarranted invasion~~
26 ~~of personal privacy, such as]~~ copy of a federal return (or portion ther-
27 eof) attached to, or any information on a federal return that is
28 reflected on, such return, and any social security numbers, account
29 numbers and residential address information.

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

43 § 14. Subdivision (i) of section 1418 of the tax law, as added by a
44 chapter of the laws of 2019 amending the tax law and the administrative
45 code of the city of New York, relating to requiring the commissioner of
46 taxation and finance to cooperate with investigations by certain commit-
47 tees of the United States Congress under certain circumstances, as
48 proposed in legislative bills numbers S. 5072-A and A.7194-A, is amended
49 to read as follows:

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

1 this article [~~specified in such request~~] by the president of the United
2 States, vice-president of the United States, member of the United States
3 Congress representing New York state, or any person who served in or was
4 employed by the executive branch of the government of the United States
5 on the executive staff of the president, in the executive office of the
6 president, or in an acting or confirmed capacity in a position subject
7 to confirmation by the United States senate; or, in New York state: a
8 statewide elected official, as defined in paragraph (a) of subdivision
9 one of section seventy-three-a of the public officers law; a state
10 officer or employee, as defined in subparagraph (i) of paragraph (c) of
11 subdivision one of such section seventy-three-a; a political party
12 chairperson, as defined in paragraph (h) of subdivision one of such
13 section seventy-three-a; a local elected official, as defined in subdivi-
14 sions one and two of section eight hundred ten of the general municip-
15 al law; a person appointed, pursuant to law, to serve due to vacancy or
16 otherwise in the position of a local elected official, as defined in
17 subdivisions one and two of section eight hundred ten of the general
18 municipal law; a member of the state legislature; or a judge or justice
19 of the unified court system; or filed by a partnership, firm, associ-
20 ation, corporation, joint-stock company, trust or similar entity direct-
21 ly or indirectly controlled by any individual listed in this paragraph,
22 whether by contract, through ownership or control of a majority interest
23 in such entity, or otherwise, or filed by a partnership, firm, associ-
24 ation, corporation, joint-stock company, trust or similar entity of
25 which any individual listed in this paragraph holds ten percent or more
26 of the voting securities of such entity; provided however that, prior to
27 furnishing any return, the commissioner shall redact any [~~information~~
28 ~~the disclosure of which, in the judgment of the commissioner, would~~
29 ~~violate state or federal law or would constitute an unwarranted invasion~~
30 ~~of personal privacy, such as~~] copy of a federal return (or portion ther-
31 eof) attached to, or any information on a federal return that is
32 reflected on, such return, and any social security numbers, account
33 numbers and residential address information.

34 (2) [~~Such permission shall be granted only if~~] No returns shall be
35 furnished pursuant to this subdivision unless the chairperson of the
36 requesting committee certifies in writing that such returns have been
37 requested [~~for a specified and legitimate legislative purpose,~~] related
38 to, and in furtherance of, a legitimate task of the Congress, that the
39 requesting committee has made a written request to the United States
40 secretary of the treasury for related federal returns or return informa-
41 tion, pursuant to 26 U.S.C. Section 6103(f), and that if such requested
42 returns [~~will be~~] are inspected by and/or submitted to another commit-
43 tee, to the United States House of Representatives, or to the United
44 States Senate, then such inspection and/or submission shall occur in a
45 manner consistent with federal law as informed by the requirements and
46 procedures established in 26 U.S.C. Section 6103(f).

47 § 15. Subdivision (h) of section 1518 of the tax law, as added by a
48 chapter of the laws of 2019 amending the tax law and the administrative
49 code of the city of New York, relating to requiring the commissioner of
50 taxation and finance to cooperate with investigations by certain commit-
51 tees of the United States Congress under certain circumstances, as
52 proposed in legislative bills numbers S. 5072-A and A.7194-A, is amended
53 to read as follows:

54 (h) (1) Notwithstanding the provisions of subdivision (a) of this
55 section, upon written request from the chairperson of the committee on
56 ways and means of the United States House of Representatives, the chair-

1 person of the committee on finance of the United States Senate, or the
2 chairperson of the joint committee on taxation of the United States
3 Congress, the commissioner shall furnish such committee with any current
4 or prior year returns filed specified in such request that were under
5 this article [~~specified in such request~~] by the president of the United
6 States, vice-president of the United States, member of the United States
7 Congress representing New York state, or any person who served in or was
8 employed by the executive branch of the government of the United States
9 on the executive staff of the president, in the executive office of the
10 president, or in an acting or confirmed capacity in a position subject
11 to confirmation by the United States senate; or, in New York state: a
12 statewide elected official, as defined in paragraph (a) of subdivision
13 one of section seventy-three-a of the public officers law; a state
14 officer or employee, as defined in subparagraph (i) of paragraph (c) of
15 subdivision one of such section seventy-three-a; a political party
16 chairperson, as defined in paragraph (h) of subdivision one of such
17 section seventy-three-a; a local elected official, as defined in subdi-
18 visions one and two of section eight hundred ten of the general municip-
19 al law; a person appointed, pursuant to law, to serve due to vacancy or
20 otherwise in the position of a local elected official, as defined in
21 subdivisions one and two of section eight hundred ten of the general
22 municipal law; a member of the state legislature; or a judge or justice
23 of the unified court system, or filed by a partnership, firm, associ-
24 ation, corporation, joint-stock company, trust or similar entity direct-
25 ly or indirectly controlled by any individual listed in this paragraph,
26 whether by contract, through ownership or control of a majority interest
27 in such entity, or otherwise, or filed by a partnership, firm, associ-
28 ation, corporation, joint-stock company, trust or similar entity of
29 which any individual listed in this paragraph holds ten percent or more
30 of the voting securities of such entity; provided however that, prior to
31 furnishing any return, the commissioner shall redact any [~~information~~
32 ~~the disclosure of which, in the judgment of the commissioner, would~~
33 ~~violate state or federal law or would constitute an unwarranted invasion~~
34 ~~of personal privacy, such as~~] copy of a federal return (or portion ther-
35 eof) attached to, or any information on a federal return that is
36 reflected on, such return, and any social security numbers, account
37 numbers and residential address information.

38 (2) [~~Such permission shall be granted only if~~] No returns shall be
39 furnished pursuant to this subdivision unless the chairperson of the
40 requesting committee certifies in writing that such returns have been
41 requested [~~for a specified and legitimate legislative purpose,~~] related
42 to, and in furtherance of, a legitimate task of the Congress, that the
43 requesting committee has made a written request to the United States
44 secretary of the treasury for related federal returns or return informa-
45 tion, pursuant to 26 U.S.C. Section 6103(f), and that if such requested
46 returns [~~will be~~] are inspected by and/or submitted to another commit-
47 tee, to the United States House of Representatives, or to the United
48 States Senate, then such inspection and/or submission shall occur in a
49 manner consistent with federal law as informed by the requirements and
50 procedures established in 26 U.S.C. Section 6103(f).

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

1 proposed in legislative bills numbers S. 5072-A and A.7194-A, is amended
2 to read as follows:

3 (f) (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 current
9 or prior year returns filed specified in such request that were under
10 this article [~~specified in such request~~] by the president of the United
11 States, vice-president of the United States, member of the United States
12 Congress representing New York state, or any person who served in or was
13 employed by the executive branch of the government of the United States
14 on the executive staff of the president, in the executive office of the
15 president, or in an acting or confirmed capacity in a position subject
16 to confirmation by the United States senate; or, in New York state: a
17 statewide elected official, as defined in paragraph (a) of subdivision
18 one of section seventy-three-a of the public officers law; a state
19 officer or employee, as defined in subparagraph (i) of paragraph (c) of
20 subdivision one of such section seventy-three-a; a political party
21 chairperson, as defined in paragraph (h) of subdivision one of such
22 section seventy-three-a; a local elected official, as defined in subdi-
23 visions one and two of section eight hundred ten of the general municip-
24 al law; a person appointed, pursuant to law, to serve due to vacancy or
25 otherwise in the position of a local elected official, as defined in
26 subdivisions one and two of section eight hundred ten of the general
27 municipal law; a member of the state legislature; or a judge or justice
28 of the unified court system; or filed by a partnership, firm, associ-
29 ation, corporation, joint-stock company, trust or similar entity direct-
30 ly or indirectly controlled by any individual listed in this paragraph,
31 whether by contract, through ownership or control of a majority interest
32 in such entity, or otherwise, or filed by a partnership, firm, associ-
33 ation, corporation, joint-stock company, trust or similar entity of
34 which any individual listed in this paragraph holds ten percent or more
35 of the voting securities of such entity; provided however that, prior to
36 furnishing any return, the commissioner shall redact any [~~information~~
37 ~~the disclosure of which, in the judgment of the commissioner, would~~
38 ~~violate state or federal law or would constitute an unwarranted invasion~~
39 ~~of personal privacy, such as~~] copy of a federal return (or portion ther-
40 eof) attached to, or any information on a federal return that is
41 reflected on, such return, and any social security numbers, account
42 numbers and residential address information.

43 (2) [~~Such permission shall be granted only if~~] No returns shall be
44 furnished pursuant to this subdivision unless the chairperson of the
45 requesting committee certifies in writing that such returns have been
46 requested [~~for a specified and legitimate legislative purpose,~~] related
47 to, and in furtherance of, a legitimate task of the Congress, that the
48 requesting committee has made a written request to the United States
49 secretary of the treasury for related federal returns or return informa-
50 tion, pursuant to 26 U.S.C. Section 6103(f), and that if such requested
51 returns [~~will be~~] are inspected by and/or submitted to another commit-
52 tee, to the United States House of Representatives, or to the United
53 States Senate, then such inspection and/or submission shall occur in a
54 manner consistent with the requirements and procedures established in 26
55 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).

1 § 18. This act shall take effect on the same date and in the same
2 manner as a chapter of the laws of 2019 amending the tax law and the
3 administrative code of the city of New York, relating to requiring the
4 commissioner of taxation and finance to cooperate with investigations by
5 certain committees of the United States Congress under certain circum-
6 stances, as proposed in legislative bills numbers S.5072-A and A.7194-A,
7 takes effect; provided that section seven of this act shall take effect
8 on the same date and in the same manner as section 1 of part XX of chap-
9 ter 59 of the laws of 2019 takes effect.