## STATE OF NEW YORK

2271

2019-2020 Regular Sessions

## IN SENATE

January 23, 2019

- Introduced by Sens. HOYLMAN, ADDABBO, BAILEY, BENJAMIN, BRESLIN, BROOKS, CARLUCCI, COMRIE, GIANARIS, KAMINSKY, KENNEDY, KRUEGER, MONTGOMERY, PARKER, PERSAUD, RIVERA, SANDERS, SERRANO, STAVISKY, STEWART-COUSINS -- read twice and ordered printed, and when printed to be committed to the Committee on Budget and Revenue
- AN ACT to amend the tax law, in relation to requiring the disclosure of tax returns by statewide elected public officials including the president of the United States

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

1	Section 1. Section 697 of the tax law is amended by adding a new
2	subsection (p) to read as follows:
3	(p) Disclosure of certain elected officials' tax information(1)
4	Notwithstanding the provisions of subsection (e) of this section, the
5	commissioner shall post on the department's website:
б	(A) A statement disclosing whether the president of the United States,
7	the vice president of the United States, a United States senator repres-
8	enting New York state or a statewide elected official, as that term is
9	defined in section seventy-three of the public officers law, has filed
10	New York state income tax returns pursuant to this article in any of the
11	immediately preceding five taxable years. With respect to each such
12	return, the commissioner shall include in such statement the following
13	information as reported on the return: (i) New York adjusted gross
14	income, (ii) any standard deduction or itemized deductions claimed on
15	the return, (iii) taxable income, (iv) total New York state taxes due,
16	(v) total New York city and Yonkers taxes, surcharges and metropolitan
17	commuter transportation mobility taxes due, (vi) sales or use taxes,
18	(vii) any payments and refundable credits, (viii) total New York state,
19	New York city and Yonkers taxes withheld, (ix) total estimated tax
20	payments, (x) whether the taxpayer claimed a refund with such return,
21	and if so the amount of such refund, (xi) whether the taxpayer reported

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

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S. 2271

<ul> <li>(B) Copies of all New York state income tax returns filed to</li> <li>department pursuant to this article by the president of the In</li> <li>States, the vice president of the United States, a United States ser</li> <li>representing New York state or a statewide elected official with res</li> <li>to each of the immediately preceding five taxable years, provided ho</li> <li>er that the following information shall be redacted prior to such co</li> <li>being posted on the department's website; (i) the taxpayer's so</li> <li>security number, (ii) the social security number of the taxpay</li> <li>spouse and any individuals claimed as dependents on the return. (i)</li> <li>any account number reported on the return. (iv) any taxpayer addre</li> <li>determines that the disclosure of such information will violate fed</li> <li>law.</li> <li>(C) The commissioner shall make the first such postings require</li> <li>this paragraph no later than thirty days after the effective date</li> <li>this subsection, and subsequent postings no later than thirty days a</li> <li>the president of the United States, the vice president of the United States, a United States senator representing New York state or a st</li> <li>website pursuant to this paragraph shall remain posted until</li> <li>elected official lawas office.</li> <li>(1) Statements and state income tax returns posted on the department</li> <li>department disclosing whether the president of the United States</li> <li>the vice president of the United States, a United States senator region in section seventy-three of the public officers law, has f</li> <li>New York state or a statewide elected official, as that ter</li> <li>defined in section seventy-three of the public officers law, has f</li> <li>New York state income tax returns pursuant to this article on or a</li> <li>the vice president of the United States, a United States, (vi)</li> <li>payments and refundable credits, (vii) how has article on or a</li> <li>the deffective date of this subsection. With respect to</li></ul>	1	any amount owed, and if so the amount owed, (xii) any estimated tax
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1	(v) any additional information if the commissioner determines that the
2	disclosure of such information will violate federal law.
3	(C) The commissioner shall make the postings required by this para-
4	graph no later than the fifteenth day of the fifth month following the
5	close of the taxable year, provided however that if the president of the
б	United States, the vice president of the United States, a United States
7	senator representing New York or a statewide elected official has
8	obtained an extension for filing a return pursuant to section six
9	hundred fifty-seven of this article, such postings shall occur no later
10	than thirty days after the return is filed with the department.
11	(D) Statements and returns posted on the department's website pursuant
12	to this paragraph shall remain posted until such elected official leaves
13	<u>office.</u>
14	(3) If the commissioner redacts any information from a return posted
15	pursuant to this subsection based on a determination that disclosure of
16	such information would violate federal law, the commissioner shall, at
17	the time of posting such redacted return, post on the department's
18	website a description of the type of information that was redacted from
19	the return and a detailed explanation of the commissioner's determi-
20	nation that disclosure of such information would constitute a violation
21	<u>of federal law.</u>
22	(4) For purposes of this subsection, "state income tax return" shall
23	mean any tax or information return, declaration of estimated tax, or
24	claim for refund required by, or provided for or permitted under, the
25	provisions of this article which is filed with the department or commis-
26	sion by, on behalf of, or with respect to any person, and any amendment
27	or supplement thereto, including supporting schedules, attachments, or
28	lists which are supplemental to, or part of, the return so filed.
29	(5) If any clause, sentence, paragraph or part of this subsection
30	shall be adjudged by any court of competent jurisdiction to be invalid,
31	the judgment shall not affect, impair or invalidate the remainder there-
32	of, but shall be confined in its operation to the clause, sentence,
33	paragraph or part of this subsection directly involved in the controver-
34	sy in which the judgment shall have been rendered.

35 § 2. This act shall take effect immediately.