STATE OF NEW YORK

5072

2019-2020 Regular Sessions

IN SENATE

April 8, 2019

Introduced by Sen. HOYLMAN -- 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 and the administrative code of the city of New York, in relation to requiring the commissioner of taxation and finance to cooperate with investigations by certain committees of the United States Congress under certain circumstances

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

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

(f-1) Cooperation with investigations by certain committees of the United States Congress.--(1) Notwithstanding the provisions of subsection (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 may furnish such committee with any returns or return information filed under this article specified in such request.

(2) Such permission shall be granted only if the chairperson of the requesting committee certifies in writing that such returns or return information 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 or return information 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).

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

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

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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 may furnish such committee with any reports or report information filed under this article specified in such request.

(b) Such permission shall be granted only if the chairperson of the requesting committee certifies in writing that such reports or report information 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 reports or report information, pursuant to 26 U.S.C. Section 6103(f), and such reports or report information 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).

§ 3. Section 211 of the tax law is amended by adding a new subdivision 16 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 may furnish such committee with any reports or report information filed under this article specified in such request.

(b) Such permission shall be granted only if the chairperson of the requesting committee certifies in writing that such reports or report information 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 reports or report information, pursuant to 26 U.S.C. Section 6103(f), and such reports or report information 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).

§ 4. 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 may furnish such committee with any returns or return information filed under this article specified in such request.

(2) Such permission shall be granted only if the chairperson of the requesting committee certifies in writing that such returns or return information 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 or return information 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).

§ 5. 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 may furnish such committee with any returns or reports or return or report information filed under this article specified in such request.

(b) Such permission shall be granted only if the chairperson of the requesting committee certifies in writing that such returns or reports or return or report information 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 or return or report information 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 514 of the tax law is amended by adding a new subdivision 6 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 may furnish such committee with any returns or reports or return or report information filed under this article specified in such request.

(b) Such permission shall be granted only if the chairperson of the requesting committee certifies in writing that such returns or reports or return or report information 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 or return or report information 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 994 of the tax law is amended by adding a new subsection (b-1) to read as follows:

(b-1) Cooperation with investigations by certain committees of the United States Congress. (1) Notwithstanding the provisions of subsection (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 may furnish such committee with any reports or returns or report or return information filed under this article specified in such request.

(2) Such permission shall be granted only if the chairperson of the requesting committee certifies in writing that such reports or returns or report or return information 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 reports or returns or report or return information, pursuant to 26 U.S.C. Section 6103(f), and such reports or returns or report or return information 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).

§ 8. Section 1146 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 may furnish such committee with any returns or reports or return or report information filed under this article specified in such request.

(2) Such permission shall be granted only if the chairperson of the requesting committee certifies in writing that such returns or reports or return or report information 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 or return or report information 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).

§ 9. Section 1287 of the tax law is amended by adding a new subdivision (g) to read as follows:

(g) (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 may furnish such committee with any returns or reports or return or report information filed under this article specified in such request.

(2) Such permission shall be granted only if the chairperson of the requesting committee certifies in writing that such returns or reports or return or report information 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 or return or report information 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).

§ 10. Section 1296 of the tax law is amended by adding a new subdivision (f) to read as follows:

(f) (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 may furnish such committee with any returns or reports or return or report information filed under this article specified in such request.

(2) Such permission shall be granted only if the chairperson of the requesting committee certifies in writing that such returns or reports or return or report information 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 or return or report information 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).

§ 11. 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 may furnish such committee with any returns or reports or return or report information filed under this article specified in such request.

(2) Such permission shall be granted only if the chairperson of the requesting committee certifies in writing that such returns or reports or return or report information 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 or return or report information 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).

§ 12. 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 may furnish such committee with any returns or return information filed under this article specified in such request.

(2) Such permission shall be granted only if the chairperson of the requesting committee certifies in writing that such returns or return information 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 or return information 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).

§ 13. 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 may furnish such committee with any returns or return information filed under this article specified in such request.

(2) Such permission shall be granted only if the chairperson of the requesting committee certifies in writing that such returns or return information 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 or return information 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).

§ 14. Section 1555 of the tax law is amended by adding a new subdivision (f) to read as follows:

(f) (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 may furnish such committee with any returns or return information filed under this article specified in such request.

(2) Such permission shall be granted only if the chairperson of the requesting committee certifies in writing that such returns or return information 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 or return information 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 11-1797 of the administrative code of the city of New York is amended by adding a new subdivision (m) 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 may furnish such committee with any reports or returns or report or return information filed under this article specified in such request.

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

or report or return information 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 reports or returns or report or return information, pursuant to 26 U.S.C. Section 6103(f), and such reports or returns or report or return information 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. This act shall take effect immediately.