

STATE OF NEW YORK

5072--A

Cal. No. 520

2019-2020 Regular Sessions

IN SENATE

April 8, 2019

Introduced by Sens. HOYLMAN, ADDABBO, BAILEY, BENJAMIN, BIAGGI, BRESLIN, BROOKS, CARLUCCI, GAUGHRAN, GIANARIS, GOUNARDES, HARCKHAM, JACKSON, KAMINSKY, KAPLAN, KENNEDY, KRUEGER, LIU, MAY, MAYER, MONTGOMERY, MYRIE, PARKER, PERSAUD, RAMOS, RIVERA, SALAZAR, SANDERS, SAVINO, SEPULVEDA, SERRANO, STEWART-COUSINS, THOMAS -- read twice and ordered printed, and when printed to be committed to the Committee on Budget and Revenue -- reported favorably from said committee, ordered to first and second report, amended on second report, ordered to a third reading, and to be reprinted as amended, retaining its place in the order of third reading

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:

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

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

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

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

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1 federal law or would constitute an unwarranted invasion of personal
2 privacy, such as social security numbers, account numbers and residen-
3 tial address information.

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

14 § 3. Section 202 of the tax law is amended by adding a new subdivision
15 6 to read as follows:

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

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

38 § 4. Section 211 of the tax law is amended by adding a new subdivision
39 16 to read as follows:

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

52 (b) Such permission shall be granted only if the chairperson of the
53 requesting committee certifies in writing that such reports have been
54 requested for a specified and legitimate legislative purpose, the
55 requesting committee has made a written request to the United States
56 secretary of the treasury for related federal reports or report informa-

1 tion, pursuant to 26 U.S.C. Section 6103(f), and such reports will be
2 inspected and/or submitted to another committee, to the United States
3 House of Representatives, or to the United States Senate in a manner
4 consistent with the requirements and procedures established in 26 U.S.C.
5 Section 6103(f).

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

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

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

31 § 6. Section 437 of the tax law is amended by adding a new subdivision
32 5 to read as follows:

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

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

55 § 7. Section 491 of the tax law is amended by adding a new subdivision
56 1-a to read as follows:

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

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

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

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

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

51 § 9. Section 514 of the tax law is amended by adding a new subdivision
52 6 to read as follows:

53 6. (a) Notwithstanding the provisions of subdivision one of this
54 section, upon written request from the chairperson of the committee on
55 ways and means of the United States House of Representatives, the chair-
56 person of the committee on finance of the United States Senate, or the

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

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

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

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

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

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

47 (h) (1) Notwithstanding the provisions of subdivision (a) of this
48 section, upon written request from the chairperson of the committee on
49 ways and means of the United States House of Representatives, the chair-
50 person of the committee on finance of the United States Senate, or the
51 chairperson of the joint committee on taxation of the United States
52 Congress, the commissioner shall furnish such committee with any returns
53 or reports filed under this article specified in such request; provided
54 however that, prior to furnishing any return or report, the commissioner
55 shall redact any information the disclosure of which, in the judgment of
56 the commissioner, would violate state or federal law or would constitute

1 an unwarranted invasion of personal privacy, such as social security
2 numbers, account numbers and residential address information.

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

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

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

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

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

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

51 (2) Such permission shall be granted only if the chairperson of the
52 requesting committee certifies in writing that such returns or reports
53 have been requested for a specified and legitimate legislative purpose,
54 the requesting committee has made a written request to the United States
55 secretary of the treasury for related federal returns or reports or
56 return or report information, pursuant to 26 U.S.C. Section 6103(f),

1 and such returns or reports will be inspected and/or submitted to another
2 committee, to the United States House of Representatives, or to the
3 United States Senate in a manner consistent with the requirements and
4 procedures established in 26 U.S.C. Section 6103(f).

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

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

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

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

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

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

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

55 (h) (1) Notwithstanding the provisions of subdivision (a) of this
56 section, upon written request from the chairperson of the committee on

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

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

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

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

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

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

47 (m) (1) Notwithstanding the provisions of subdivision (e) of this
48 section, upon written request from the chairperson of the committee on
49 ways and means of the United States House of Representatives, the chair-
50 person of the committee on finance of the United States Senate, or the
51 chairperson of the joint committee on taxation of the United States
52 Congress, the commissioner of taxation and finance shall furnish such
53 committee with any returns filed under this article specified in such
54 request; provided however that, prior to furnishing any return, the
55 commissioner shall redact any information the disclosure of which, in
56 the judgment of the commissioner, would violate state or federal law or

1 would constitute an unwarranted invasion of personal privacy, such as
2 social security numbers, account numbers and residential address infor-
3 mation.

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

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

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

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