STATE OF NEW YORK

5661

2019-2020 Regular Sessions

IN SENATE

May 10, 2019

Introduced by Sen. LIU -- 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 the use of an electronic signature on a tax return

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

Section 1. Paragraph 2 of subsection (a) of section 653 of the tax law, as added by section 1 of part E of chapter 59 of the laws of 2014, is amended to read as follows:

(2) In the case of an electronically filed individual's personal income tax return prepared by a tax preparer, an authorization to file any return, statement or other document required to be made pursuant to this article signed by the taxpayer in accordance with the regulations or instructions prescribed by the commissioner and received electronically by the tax preparer shall satisfy the signature requirements under this article. **The taxpayer's electronic signature, as described in the electronic signature and records act of the state technology law, delivered to the tax preparer digitally on a New York state e-file signature form, shall have the same force and effect as if the document was actually signed by him or her.**

§ 2. This act shall take effect immediately.

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

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