

# STATE OF NEW YORK

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6146

2019-2020 Regular Sessions

## IN SENATE

May 19, 2019

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Introduced by Sen. HOYLMAN -- read twice and ordered printed, and when printed to be committed to the Committee on Rules

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 sions 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 sions 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.