

STATE OF NEW YORK

8372

IN SENATE

May 19, 2020

Introduced by Sen. JORDAN -- read twice and ordered printed, and when printed to be committed to the Committee on Commerce, Economic Development and Small Business

AN ACT to provide small businesses affected by COVID-19 an additional 90 days to pay certain monthly sales and payroll taxes

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

1 Section 1. For the duration of any mandatory or precautionary order of
2 quarantine or isolation issued through an executive order from the
3 governor or by the state of New York, the department of health, local
4 board of health, or any governmental entity duly authorized to issue
5 such order due to COVID-19, small businesses shall have an additional 90
6 days to pay any monthly sales and payroll taxes which become due during
7 such time. For purposes of this act, "small business" shall mean a
8 business which is resident in this state, independently owned and oper-
9 ated and who employs one hundred full-time equivalent employees or less.
10 § 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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