

# STATE OF NEW YORK

---

1242

2021-2022 Regular Sessions

## IN ASSEMBLY

January 7, 2021

---

Introduced by M. of A. CAHILL, GRIFFIN, JACOBSON -- Multi-Sponsored by  
-- M. of A. ENGLEBRIGHT, PERRY -- read once and referred to the  
Committee on Ways and Means

AN ACT to amend the tax law, in relation to including certain independent  
contractors in the state directory of new hires to aid in the  
administration of the child support enforcement program

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

1 Section 1. Paragraph (a) of subdivision 2 of section 171-h of the tax  
2 law, as amended by chapter 398 of the laws of 1997, is amended to read  
3 as follows:

4 (a) "employee" means an individual who is an employee within the  
5 meaning of chapter twenty-four of the internal revenue code of 1986,  
6 including an individual under an independent contractor arrangement with  
7 contracts in excess of twenty-five hundred dollars, and does not include  
8 an employee of a federal or state agency performing intelligence or  
9 counterintelligence functions if the head of such agency has determined  
10 that a report made pursuant to this section with respect to the individ-  
11 ual could endanger the safety of the employee or compromise an ongoing  
12 investigation or intelligence mission.

13 § 2. This act shall take effect on the first of January next succeed-  
14 ing the date on which it shall have become a law.

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

LBD01483-01-1