STATE OF NEW YORK

4693

2021-2022 Regular Sessions

IN ASSEMBLY

February 4, 2021

Introduced by M. of A. CUSICK -- read once and referred to the Committee on Ways and Means

AN ACT to prohibit the assessment of fees for sales tax owed by small businesses during the COVID-19 state disaster emergency

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

Section 1. Notwithstanding any other provision of law to the contrary, no taxing jurisdiction shall assess a fee, including interest or penalties, for sales tax owed by a small business during the period commencing with the declaration of the state disaster emergency declared pursuant to Executive Order No. 202 of 2020 through 90 days following the end of such state disaster emergency. For the purposes of this act, "small business" means a business in this state with twenty or fewer full-time employees and which has a gross annual income of three million dollars or less.

§ 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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