

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:

1 Section 1. Notwithstanding any other provision of law to the contrary,
2 no taxing jurisdiction shall assess a fee, including interest or penal-
3 ties, for sales tax owed by a small business during the period commenc-
4 ing with the declaration of the state disaster emergency declared pursu-
5 ant to Executive Order No. 202 of 2020 through 90 days following the end
6 of such state disaster emergency. For the purposes of this act, "small
7 business" means a business in this state with twenty or fewer full-time
8 employees and which has a gross annual income of three million dollars
9 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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