

STATE OF NEW YORK

6607

2021-2022 Regular Sessions

IN ASSEMBLY

March 19, 2021

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

AN ACT authorizing businesses to designate work performed remotely due
to the outbreak of novel coronavirus, COVID-19 to have been performed
at its normal work location for state and local tax purposes

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

- 1 Section 1. Notwithstanding any provision of law to the contrary, for
2 the duration of the state disaster emergency pursuant to executive order
3 202 of 2020, a business which has required some or all of its employees
4 to work remotely as a result of the outbreak of novel coronavirus,
5 COVID-19, may designate such remote work as having been performed at the
6 location such work was performed prior to the declaration of such state
7 disaster emergency for all state and local tax purposes, including but
8 not limited to, apportionment.
- 9 § 2. The commissioner of taxation and finance shall promulgate any
10 rule or regulation necessary to effectuate this act.
- 11 § 3. This act shall take effect immediately and shall be deemed to
12 have been in full force and effect on or after March 7, 2020.

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

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