# STATE OF NEW YORK

3892

2021-2022 Regular Sessions

# IN SENATE

February 1, 2021

Introduced by Sen. KENNEDY -- read twice and ordered printed, and when printed to be committed to the Committee on Budget and Revenue

AN ACT providing relief to businesses for late fees and interest on certain tax payments

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

Section 1. Notwithstanding any provision of law to the contrary, no late fees shall be imposed or interest accrue on the late payment of any taxes imposed or levied on a business pursuant to article 28 of the tax law or article 9 of the real property tax law for a period of one year following the declaration of a state disaster emergency pursuant to executive order 202.

§ 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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