

STATE OF NEW YORK

8398

IN SENATE

February 22, 2022

Introduced by Sen. LIU -- read twice and ordered printed, and when printed to be committed to the Committee on Investigations and Government Operations

AN ACT to amend the tax law, in relation to coordinating extensions of time to file state taxes to any extensions of time to file federal taxes

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

1 Section 1. The opening paragraph of paragraph a of subdivision twenty-eighth of section 171 of the tax law, as added by chapter 8 of the laws of 1998, is amended to read as follows:

2 ~~[In the case of a taxpayer who is determined for federal tax purposes~~
3 ~~under the provisions of section seven thousand five hundred eight A of~~
4 ~~the internal revenue code to be affected by a presidentially declared~~
5 ~~disaster, or who is determined under regulations promulgated by the~~
6 ~~commissioner to be affected by a presidentially declared disaster or by~~
7 ~~a disaster emergency declared by the governor, have authority to provide~~
8 ~~that a period of up to ninety days may be disregarded]~~ Unless otherwise
9 determined by the commissioner in his or her discretion, the commissioner
10 shall automatically extend a corresponding grant of New York state
11 tax postponement relief to New York taxpayers to whom a federal grant of
12 tax postponement relief has already been extended for any reason by the
13 Internal Revenue Service via its published notice in determining under
14 the tax law, or under a law enacted pursuant to the authority of the tax
15 law or former article 2-E of the general city law where administered by
16 the commissioner, in respect of any tax liability (including any interest,
17 penalty, additional amount, or addition to the tax) of such taxpayer:
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21 § 2. This act shall take effect immediately and shall apply to tax
22 filings due on or after October 15, 2021.

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

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