

STATE OF NEW YORK

8398--A

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 -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

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-eight 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, provided however,
9 and unless otherwise determined by the commissioner in his or her
10 discretion, the commissioner shall automatically extend a corresponding
11 grant of New York state tax postponement relief to taxpayers to whom a
12 federal grant of tax postponement relief has already been extended by
13 the Internal Revenue Service under the authority to postpone certain
14 deadlines in section seven thousand five hundred eight-A of the internal
15 revenue code in determining under the tax law, or under a law enacted
16 pursuant to the authority of the tax law or former article 2-E of the
17 general city law where administered by the commissioner, in respect of
18 any tax liability (including any interest, penalty, additional amount,
19 or addition to the tax) of such taxpayer:

20 § 2. This act shall take effect immediately and shall apply to tax
21 filings due on or after October 15, 2021.
22
23

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

LBD14601-04-2