

# STATE OF NEW YORK

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6712

2021-2022 Regular Sessions

## IN ASSEMBLY

March 26, 2021

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

AN ACT to amend the tax law and the civil practice law and rules, in  
relation to permitting consent for service in the form of magnetic  
tape or through electronic means for certain collection procedures

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

1 Section 1. Subsection (f) of section 692 of the tax law, as amended by  
2 chapter 65 of the laws of 1985, is amended to read as follows:

3 (f) Execution.--The sheriff or officer or employee shall thereupon  
4 proceed upon the warrant in all respects, with like effect, and in the  
5 same manner prescribed by law in respect to executions issued against  
6 property upon judgments of a court of record, and a sheriff shall be  
7 entitled to the same fees for his services in executing the warrant, to  
8 be collected in the same manner. An officer or employee of the depart-  
9 ment of taxation and finance may proceed in any county or counties of  
10 this state and shall have all the powers of execution conferred by law  
11 upon sheriffs, but shall be entitled to no fee or compensation in excess  
12 of actual expenses paid in connection with the execution of the warrant.

13 Notwithstanding any other law to the contrary, the individual or if a  
14 corporation, partnership, limited liability company or sole proprietor-  
15 ship, through its officer, director, agent or employee to be served, may  
16 consent in writing to the location for or means of service including  
17 service in the form of magnetic tape or electronic means, as defined in  
18 subdivision (f) of rule twenty-one hundred three of the civil practice  
19 law and rules.

20 § 2. Subsection (f) of section 1092 of the tax law, as amended by  
21 chapter 65 of the laws of 1985, is amended to read as follows:

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23 proceed upon the warrant in all respects, with like effect, and in the  
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EXPLANATION--Matter in italics (underscored) is new; matter in brackets  
[-] is old law to be omitted.

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12 service in the form of magnetic tape or electronic means, as defined in  
13 subdivision (f) of rule twenty-one hundred three of the civil practice  
14 law and rules.

15 § 3. Section 5232 of the civil practice law and rules is amended by  
16 adding a new subdivision (i) to read as follows:

17 (i) When the state of New York, or any of its agencies or municipal  
18 corporations is the judgment creditor, then notwithstanding any other  
19 law to the contrary, the individual or if a corporation, partnership,  
20 limited liability company, or sole proprietorship, through its officer,  
21 director, agent or employee to be served, may consent in writing to the  
22 location for or means of service including service in the form of  
23 magnetic tape or electronic means, as defined in subdivision (f) of rule  
24 twenty-one hundred three of this chapter.

25 § 4. This act shall take effect immediately.