STATE OF NEW YORK

4654

2021-2022 Regular Sessions

IN SENATE

February 8, 2021

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

AN ACT to amend the tax law, in relation to prohibiting the New York state department of taxation and finance from charging vendors any fees to collect NYS sales tax; and to repeal section 1 of part LL-1 of chapter 57 of the laws of 2008, relating to directing the commissioner of taxation and finance to institute a re-registration program

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

Section 1. Section 1 of part LL-1 of chapter 57 of the laws of 2008, relating to directing the commissioner of taxation and finance to institute a re-registration program is REPEALED.

§ 2. Paragraph 5 of subdivision (a) of section 1134 of the tax law, as amended by chapter 2 of the laws of 1995, is amended to read as follows:

(5) If the commissioner considers it necessary for the proper administration of the sales and use taxes and prepaid taxes imposed by this article and pursuant to the authority of article twenty-nine of this chapter, it may require every person under this section or section twelve hundred fifty-three of this chapter who holds a certificate of authority to file a new certificate of registration**, without charge, and** in such form and at such time as the commissioner may prescribe and to surrender such certificate of authority. The commissioner may require such filing and such surrender not more often than once every three years. Upon the filing of such certificate of registration and the surrender of such certificate of authority, the commissioner shall issue, within such time as the commissioner may prescribe, a new certificate of authority, without charge, to each registrant and a duplicate thereof for each additional place of business of such registrant.

§ 3. 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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