

# STATE OF NEW YORK

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602

2021-2022 Regular Sessions

## IN SENATE

(Prefiled)

January 6, 2021

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

AN ACT authorizing businesses to designate work performed remotely due to the outbreak of novel coronavirus, COVID-19 to have been performed at its normal work location for state and local tax purposes

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

1     Section 1. Notwithstanding any provision of law to the contrary, for  
2     the duration of the state disaster emergency pursuant to executive order  
3     202 of 2020, a business which has required some or all of its employees  
4     to work remotely as a result of the outbreak of novel coronavirus,  
5     COVID-19, may designate such remote work as having been performed at the  
6     location such work was performed prior to the declaration of such state  
7     disaster emergency for all state and local tax purposes, including but  
8     not limited to, apportionment.  
9     § 2. The commissioner of taxation and finance shall promulgate any  
10    rule or regulation necessary to effectuate this act.  
11    § 3. This act shall take effect immediately and shall be deemed to  
12    have been in full force and effect on or after March 7, 2020.

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

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