STATE OF NEW YORK

1143

2023-2024 Regular Sessions

IN ASSEMBLY

January 13, 2023

Introduced by M. of A. WEPRIN -- read once and referred to the Committee on Small Business

AN ACT to establish an amnesty and fine discount program for small businesses who were forced to shut down during the COVID-19 pandemic because of the inability to pay a fine or summons for a violation from certain departments or offices

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

Section 1. Notwithstanding any other provision of law to the contrary, there shall be established an amnesty and fine discount program for small business owners in the state who have received a summons or violation resulting in a fine during the COVID-19 state disaster emergency declared by executive order 202 that began on March 7, 2020. Such program shall provide relief for small business owners who have received a fine during the COVID-19 state disaster emergency and who, as a result of not being able to pay such fine, have defaulted or have been forced to permanently close his or her small business.

§ 2. Such amnesty and fine discount program shall be administered by the department of taxation and finance and shall cover fines received for violations from the department of transportation, the office of parks, recreation and historic preservation, the department of state, the department of health, the department of mental hygiene and the state fire prevention and building code council. The department of taxation and finance, in consultation with the department or office who has issued the original fine or summons, shall determine on an individual basis whether a small business shall qualify for the amnesty and fine discount program as established pursuant to this act.

§ 3. If a small business is determined to qualify for the amnesty and fine discount program pursuant to section two of this act, such small business shall be amnestied from any extra fees and interest arising from penalties received during the COVID-19 pandemic which resulted in

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

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such small business defaulting or permanently closing, as well as a twenty-five percent reduction of the original fine that was issued. Such small business shall then have three months to pay the reduced fine amount. If such small business does not pay the reduced fine amount within the three-month time period, the original fine amount plus the fees and interest shall be added back and become due immediately.

§ 4. For purposes of this act, "small business" shall mean a business which is resident in the state, independently owned and operated, not dominant in its field and employs one hundred or less persons.

§ 5. The department of taxation and finance shall promulgate rules and regulations as necessary to implement the amnesty and fine discount program pursuant to this act.

§ 6. This act shall take effect immediately.