STATE OF NEW YORK

6224

2023-2024 Regular Sessions

IN ASSEMBLY

April 3, 2023

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

AN ACT directing the commissioner of taxation and finance to grant an automatic extension until May 15, 2023 for counties affected by a severe winter storm in December 2022

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

Section 1. Automatic extension for counties affected by severe winter storm. Notwithstanding any other law to the contrary, the commissioner of taxation and finance shall grant an automatic extension until May 15, 2023 for filing a tax return or paying a tax otherwise required on or after December 23, 2022 and before May 15, 2023 for individuals and households who reside or have a business in the counties of Erie, Genesee, Niagara, St. Lawrence, and Suffolk counties which were affected by the severe winter storm and snowstorm beginning December 23, 2022 and ending December 28, 2022. No penalties or interest shall be assessed or imposed upon a taxpayer during such extension as granted in this section.

§ 2. This act shall take effect immediately.

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

LBD10599-01-3