STATE OF NEW YORK

5240

2023-2024 Regular Sessions

IN SENATE

February 28, 2023

Introduced by Sen. SANDERS -- 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 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 Assembly, do enact as follows:

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

(f) Execution.--The sheriff or officer or employee shall thereupon proceed upon the warrant in all respects, with like effect, and in the same manner prescribed by law in respect to executions issued against property upon judgments of a court of record, and a sheriff shall be entitled to the same fees for his services in executing the warrant, to be collected in the same manner. An officer or employee of the department of taxation and finance may proceed in any county or counties of this state and shall have all the powers of execution conferred by law upon sheriffs, but shall be entitled to no fee or compensation in excess of actual expenses paid in connection with the execution of the warrant. **Notwithstanding any other law to the contrary, the individual or if a corporation, partnership, limited liability company or sole proprietorship, through its officer, director, agent or employee to be served, may consent in writing to the location for or means of service including service in the form of magnetic tape or electronic means, as defined in subdivision (f) of rule twenty-one hundred three of the civil practice law and rules.**

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

(f) Execution.---The sheriff or officer or employee shall thereupon proceed upon the warrant in all respects, with like effect, and in the same manner prescribed by law in respect to executions issued against

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

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property upon judgments of a court of record, and a sheriff shall be entitled to the same fees for his services in executing the warrant, to be collected in the same manner. An officer or employee of the department of taxation and finance may proceed in any county or counties of this state and shall have all the powers of execution conferred by law upon sheriffs, but shall be entitled to no fee or compensation in excess of actual expenses paid in connection with the execution of the warrant. **Notwithstanding any other law to the contrary, the individual or if a corporation, partnership, limited liability company or sole proprietorship, through its officer, director, agent or employee to be served, may consent in writing to the location for or means of service including service in the form of magnetic tape or electronic means, as defined in subdivision (f) of rule twenty-one hundred three of the civil practice law and rules.**

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

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

§ 4. This act shall take effect immediately.