STATE OF NEW YORK

9713

IN SENATE

May 22, 2024

Introduced by Sen. GOUNARDES -- (at request of the Department of Taxation and Finance) -- read twice and ordered printed, and when printed to be committed to the Committee on Investigations and Government Operations

AN ACT to amend the tax law, in relation to expanding the list of individuals who may appear on behalf of taxpayers before the division of tax appeals

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

Section 1. Section 2014 of the tax law, as added by chapter 282 of the laws of 1986, subdivision 1 as amended by chapter 157 of the laws of 1990, is amended to read as follows:

§ 2014. Representation of petitioners. 1. Appearances in proceedings conducted by an administrative law judge or before the tax appeals tribunal may be by the petitioner or **a representative of the petitioner who is at least eighteen years of age, of the petitioner's choosing, including, but not limited to,** the petitioner's spouse **or other family member**, by an attorney admitted to practice in the courts of record of this state, by a certified public accountant licensed in this state, by an enrolled agent enrolled to practice before the internal revenue service [~~or~~]**,** by a public accountant licensed in this state **or by a tax return preparer registered in this state**. The tribunal may allow any attorney, certified public accountant, or licensed public accountant authorized to practice or licensed in any other jurisdiction of the United States to appear and represent a petitioner in proceedings before the tribunal for a particular matter. In addition, the tax appeals tribunal may promulgate rules and regulations to permit a corporation to be represented by one of its officers or employees.

2. In proceedings conducted in the small claims unit, the representatives authorized in subdivision one of this section may appear and represent a petitioner [~~and, in addition, the petitioner's child or parent or other individual authorized to represent the petitioner for a particular matter by the tax appeals tribunal may appear and represent the petitioner~~].

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

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3. The division of taxation shall be represented in all proceedings conducted pursuant to the authority of the division of tax appeals by the chief counsel of the division of taxation or [~~his~~] **their** representatives.

§ 2. This act shall take effect immediately.