

# 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:

1 Section 1. Section 2014 of the tax law, as added by chapter 282 of the  
2 laws of 1986, subdivision 1 as amended by chapter 157 of the laws of  
3 1990, is amended to read as follows:

4 § 2014. Representation of petitioners. 1. Appearances in proceedings  
5 conducted by an administrative law judge or before the tax appeals  
6 tribunal may be by the petitioner or a representative of the petitioner  
7 who is at least eighteen years of age, of the petitioner's choosing,  
8 including, but not limited to, the petitioner's spouse or other family  
9 member, by an attorney admitted to practice in the courts of record of  
10 this state, by a certified public accountant licensed in this state, by  
11 an enrolled agent enrolled to practice before the internal revenue  
12 service [~~or~~], by a public accountant licensed in this state or by a tax  
13 return preparer registered in this state. The tribunal may allow any  
14 attorney, certified public accountant, or licensed public accountant  
15 authorized to practice or licensed in any other jurisdiction of the  
16 United States to appear and represent a petitioner in proceedings before  
17 the tribunal for a particular matter. In addition, the tax appeals  
18 tribunal may promulgate rules and regulations to permit a corporation to  
19 be represented by one of its officers or employees.

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

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

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1 3. The division of taxation shall be represented in all proceedings  
2 conducted pursuant to the authority of the division of tax appeals by  
3 the chief counsel of the division of taxation or [~~his~~ their represen-  
4 tatives.  
5 § 2. This act shall take effect immediately.