STATE OF NEW YORK

4096

2025-2026 Regular Sessions

IN ASSEMBLY

January 31, 2025

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

AN ACT to amend the tax law, in relation to requiring a sales tax education course for new businesses and lowering the statute of limitations for sales tax liability to ten years

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

Section 1. The tax law is amended by adding a new section 1149 to read as follows:

§ 1149. Sales tax education course. The commissioner shall create an online course to educate new businesses on the process of imposing and collecting sales tax. Such online course shall include an examination. Upon completion of such online course, new businesses shall receive a certification in a form and manner to be determined by the commissioner. Upon the first payment of sales tax to the state, each new business shall be required to provide proof of such certification.

§ 2. Section 174-b of the tax law is amended by adding a new subdivision 1-a to read as follows:

1-a. Notwithstanding subdivision one of this section, beginning April first, two thousand twenty-six:

(a) A sales tax liability shall not be enforceable and every such tax liability shall be extinguished after ten years from the first date a warrant could be filed by the commissioner, if the warrant for such tax liability was filed by the commissioner after April first, two thousand sixteen.

(b) A sales tax liability shall not be enforceable and every such tax liability shall be extinguished after fifteen years from the first date a warrant could be filed by the commissioner, if the warrant for such tax liability was filed by the commissioner after April first, two thousand eleven and on or before April first, two thousand sixteen.

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

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(c) A sales tax liability shall not be enforceable and every such sales tax liability shall be extinguished on April first, two thousand twenty-six, if the warrant for such tax liability was filed by the commissioner on or before April first, two thousand eleven.

§ 3. This act shall take effect on April 1, 2026. Effective immediately, the addition, amendment and/or repeal of any rule or regulation necessary for the implementation of this act on its effective date are authorized to be made on or before such effective date.