STATE OF NEW YORK

1297

2025-2026 Regular Sessions

IN SENATE

January 9, 2025

Introduced by Sens. BORRELLO, OBERACKER -- 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, the real property tax law and the vehicle and traffic law, in relation to enacting the "taxpayer voter registration act"

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

Section 1. Short title. This act shall be known and may be cited as the "taxpayer voter registration act".

§ 2. The tax law is amended by adding a new section 664 to read as follows:

§ 664. Voter registration. The commissioner shall require that all income tax returns allow the taxpayer to register to vote by checking a box, to be included on the return, that indicates that the applicant would like to register to vote. Adjacent to such box, there shall be a statement in prominent type, "IF YOU CHECK THIS BOX, YOU SWEAR OR AFFIRM UNDER PENALTIES OF PERJURY THAT (1) YOU ARE A CITIZEN OF THE UNITED STATES, (2) YOU WILL HAVE LIVED IN THE COUNTY, CITY OR VILLAGE LISTED AS YOUR ADDRESS ON YOUR TAX RETURN FOR AT LEAST 30 DAYS BEFORE THE NEXT ELECTION, (3) YOU MEET ALL THE REQUIREMENTS TO REGISTER, AND (4) YOUR SIGNATURE OR MARK IS AFFIXED TO THIS TAX RETURN OR IS ON FILE WITH THE NEW YORK STATE DEPARTMENT OF TAXATION AND FINANCE OR THE NEW YORK STATE DEPARTMENT OF MOTOR VEHICLES." The income tax returns shall also provide a means for the individual to select a political party affiliation, if so desired by the individual.

§ 3. The real property tax law is amended by adding a new section 997 to read as follows:

§ 997. Voter registration; general. The taxing entity shall include on all tax bills issued under this chapter a check box, to be included on the bill, that indicates that the applicant would like to register to

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

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vote. Adjacent to such box, there shall be a statement in prominent type, "IF YOU CHECK THIS BOX, YOU SWEAR OR AFFIRM UNDER PENALTIES OF PERJURY THAT (1) YOU ARE A CITIZEN OF THE UNITED STATES, (2) YOU WILL HAVE LIVED IN THE COUNTY, CITY OR VILLAGE LISTED AS YOUR ADDRESS ON YOUR TAX RETURN FOR AT LEAST 30 DAYS BEFORE THE NEXT ELECTION, (3) YOU MEET ALL THE REQUIREMENTS TO REGISTER, AND (4) YOUR SIGNATURE OR MARK IS AFFIXED TO THIS TAX RETURN OR IS ON FILE WITH THE NEW YORK STATE DEPARTMENT OF TAXATION AND FINANCE OR THE NEW YORK STATE DEPARTMENT OF MOTOR VEHICLES." The tax bill shall also provide a means for the individual to select a political party affiliation, if so desired by the individual.

§ 4. The real property tax law is amended by adding a new section 997-a to read as follows:

§ 997-a. Voter registration; change of address. Upon a transfer of residential real property, the real estate transfer return filed with the commissioner and signed by the buyer of such residential real property shall include a check box, to be included on the form above the signature line with a statement in prominent type, "NOTICE TO GRANTEE: New York State Election Law requires you to reregister to vote if you change your address. By checking this box and signing and returning this form you will apply to vote under the address stated on this form unless you opt-out. If you are not a resident of the United States or New York State, you cannot check this box. By checking this box and signing below you swear or affirm under penalties of perjury that (1) you are a citizen of the United States, (2) you will have lived in the county, city or village listed as your address on your tax return for at least 30 days before the next election, (3) you meet all the requirements to register, and (4) your signature or mark is affixed to this tax return or is on file with the New York State Department of Taxation and Finance or the New York State Department of Motor Vehicles. The real estate transfer return shall also provide a means for the individual to select a political party affiliation, if so desired by the individual."

§ 5. The tax law is amended by adding a new section 50 to read as follows:

§ 50. Voter registration. (a) The department shall electronically transmit to the state board of elections, and the state board of elections shall electronically transmit to local boards of election, to the extent such information is available, in a format that can be read by the computerized statewide voter registration list the following information for each person described in section six hundred sixty-four of this chapter and sections nine hundred ninety-seven and nine hundred ninety-seven-a of the real property tax law:

(i) whether such person checked the box to indicate a desire to register to vote;

(ii) given name or surname;

(iii) mailing address and residential address;

(iv) date of birth;

(v) evidence of United States citizenship, New York residence, and attestation of eligibility;

(vi) an electronic copy of the tax payer's signature; and

(vii) political party enrollment, if any.

(b) The state or local boards of elections shall:

(i) identify all individuals whose information is transmitted by the department pursuant to this section and who are eligible to be, but are not currently, registered to vote in the state; and

(ii) promptly send each such individual written notice and shall include:

(1) an explanation that voter registration is voluntary;

(2) a statement offering the individual the opportunity to enroll with a political party or to decline to enroll with a political party, if the individual has not already enrolled with a political party;

(3) the voter eligibility requirements and a statement that the individual must decline registration if they do not meet such requirements;

(4) a statement explaining that if the individual applies to register to vote electronically, such individual thereby consents to the use of an electronic copy of the individual's manual signature that is in the custody of the department of motor vehicles, the state board of elections or the local boards of election, as the individual's voter registration exemplar signature if the individual voter's exemplar signature is not provided with the voter registration application;

(5) a request for documentation of United States citizenship and New York state residency, as required by law or regulation;

(6) penalties for submission of false information for registration to vote; and

(7) instructions for correcting erroneous information.

(c) The notice required by paragraph (ii) of subdivision (b) of this section shall include a form that offers the individual the opportunity to elect to decline to register to vote and, in a separate section, the opportunity to enroll with a political party or to decline to enroll with a political party if the individual has not already selected a political party affiliation, a list of documents that can be used to establish the United States citizenship and New York residency, and a postage pre-paid envelope to return the form.

(d) The state board of elections shall prepare and distribute to the department written instructions as to the implementation of the provisions of this section and shall be responsible for establishing training programs for employees of the department.

(e) The agreement between the state board of elections and the department shall include the format in which information will be transmitted, the frequency of data transmissions, the procedures, and other measures that will be used to ensure the security and privacy of the information transmitted, and any other matter necessary or helpful to implement the requirements of this section.

(f) The department shall cooperate with the state board of elections and county boards of elections to facilitate the voter registration of each person described in this section, and to electronically transmit the information needed to register each such person to vote or to update each such person's voter registration record.

(g) The department shall enter into an agreement with the state board of elections finalizing the format and content of electronic transmissions required by this section no later than September first, two thousand twenty-six; provided, that the department shall be able to comply fully with all requirements of this section, including the collection and transmission of all data required to register individuals to vote, by January first, two thousand twenty-seven.

§ 6. The vehicle and traffic law is amended by adding a new section 201-a to read as follows:

§ 201-a. Voter registration. Upon the request of the state board of elections, the commissioner shall release an electronic version of the individual's manual signature that is in the custody of the department as the individual's voter registration exemplar signature for purposes of voter registration pursuant to sections fifty and six hundred sixty-

four of the tax law and sections nine hundred ninety-seven and nine hundred ninety-seven-a of the real property tax law.

§ 7. This act shall take effect one year after it shall have become a law. 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 and completed on or before such effective date.