

# 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:

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

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

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

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

21 § 997. Voter registration; general. The taxing entity shall include on  
22 all tax bills issued under this chapter a check box, to be included on  
23 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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1 vote. Adjacent to such box, there shall be a statement in prominent  
2 type, "IF YOU CHECK THIS BOX, YOU SWEAR OR AFFIRM UNDER PENALTIES OF  
3 PERJURY THAT (1) YOU ARE A CITIZEN OF THE UNITED STATES, (2) YOU WILL  
4 HAVE LIVED IN THE COUNTY, CITY OR VILLAGE LISTED AS YOUR ADDRESS ON YOUR  
5 TAX RETURN FOR AT LEAST 30 DAYS BEFORE THE NEXT ELECTION, (3) YOU MEET  
6 ALL THE REQUIREMENTS TO REGISTER, AND (4) YOUR SIGNATURE OR MARK IS  
7 AFFIXED TO THIS TAX RETURN OR IS ON FILE WITH THE NEW YORK STATE DEPART-  
8 MENT OF TAXATION AND FINANCE OR THE NEW YORK STATE DEPARTMENT OF MOTOR  
9 VEHICLES." The tax bill shall also provide a means for the individual to  
10 select a political party affiliation, if so desired by the individual.

11 § 4. The real property tax law is amended by adding a new section  
12 997-a to read as follows:

13 § 997-a. Voter registration; change of address. Upon a transfer of  
14 residential real property, the real estate transfer return filed with  
15 the commissioner and signed by the buyer of such residential real prop-  
16 erty shall include a check box, to be included on the form above the  
17 signature line with a statement in prominent type, "NOTICE TO GRANTEE:  
18 New York State Election Law requires you to reregister to vote if you  
19 change your address. By checking this box and signing and returning this  
20 form you will apply to vote under the address stated on this form unless  
21 you opt-out. If you are not a resident of the United States or New York  
22 State, you cannot check this box. By checking this box and signing below  
23 you swear or affirm under penalties of perjury that (1) you are a citi-  
24 zen of the United States, (2) you will have lived in the county, city or  
25 village listed as your address on your tax return for at least 30 days  
26 before the next election, (3) you meet all the requirements to register,  
27 and (4) your signature or mark is affixed to this tax return or is on  
28 file with the New York State Department of Taxation and Finance or the  
29 New York State Department of Motor Vehicles. The real estate transfer  
30 return shall also provide a means for the individual to select a poli-  
31 tical party affiliation, if so desired by the individual."

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

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

42 (i) whether such person checked the box to indicate a desire to regis-  
43 ter to vote;

44 (ii) given name or surname;

45 (iii) mailing address and residential address;

46 (iv) date of birth;

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

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

50 (vii) political party enrollment, if any.

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

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

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

1 (1) an explanation that voter registration is voluntary;

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

5 (3) the voter eligibility requirements and a statement that the indi-  
6 vidual must decline registration if they do not meet such requirements;

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

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

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

18 (7) instructions for correcting erroneous information.

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

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

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

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

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

49 § 6. The vehicle and traffic law is amended by adding a new section  
50 201-a to read as follows:

51 § 201-a. Voter registration. Upon the request of the state board of  
52 elections, the commissioner shall release an electronic version of the  
53 individual's manual signature that is in the custody of the department  
54 as the individual's voter registration exemplar signature for purposes  
55 of voter registration pursuant to sections fifty and six hundred sixty-

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

3 § 7. This act shall take effect one year after it shall have become a  
4 law. Effective immediately, the addition, amendment and/or repeal of  
5 any rule or regulation necessary for the implementation of this act on  
6 its effective date are authorized to be made and completed on or before  
7 such effective date.