

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.