STATE OF NEW YORK

238

2025-2026 Regular Sessions

IN SENATE

(Prefiled)

January 8, 2025

Introduced by Sen. GALLIVAN -- read twice and ordered printed, and when printed to be committed to the Committee on Budget and Revenue

AN ACT to amend section 1 of part LL-1 of chapter 57 of the laws of 2008, relating to directing the commissioner of taxation and finance to institute a re-registration program, in relation to prohibiting the New York state department of taxation and finance from charging a vendor re-registration fee; to authorize the refund of all re-registration fees collected by the New York state department of taxation and finance; and to amend the tax law, in relation to prohibiting the New York state department of taxation and finance from charging vendors any fees to collect NYS sales tax

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

Section 1. Section 1 of part LL-1 of chapter 57 of the laws of 2008, relating to directing the commissioner of taxation and finance to institute a re-registration program, is amended to read as follows:

Section 1. The commissioner of taxation and finance is directed to institute a re-registration program pursuant to section 1134 of the tax law, which program should be completed by March 31, 2012. [~~Notwithstanding any law to the contrary, every certificate of registration filed pursuant to this re-registration program by a person required to file sales and compensating use tax returns for the monthly or quarterly periods described in section 1136 of the tax law must be accompanied by a 50 dollar application fee to constitute a complete application. This fee must be paid and disposed of in the same manner as the taxes imposed by section 1105 of the tax law and may be determined, assessed, collected and enforced in the same manner as the tax imposed by article 28 of the tax law. Notwithstanding section 1148 of the tax law, or any other law to the contrary, such commissioner must retain from the application fees collected or received an amount that such commissioner~~

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

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~~determines is necessary to cover reasonable costs of such commissioner in implementing, administering and enforcing registrations pursuant to this section, but no more than the amount of those fees. The provisions of subdivisions (a) and (c) of section 1139 of the tax law apply, except that no interest is allowed or paid on any refund.~~] A person may be subject to the re-registration program directed by this section even if such person holds a certificate of authority that has not been in effect for a period of at least three years.

§ 2. Notwithstanding any law, rule or regulation to the contrary, all 50 dollar application fees collected by the department of taxation and finance pursuant to the re-registration program instituted by the commissioner of taxation and finance as authorized by section 1 of part LL-1 of chapter 57 of the laws of 2008 shall be refunded to the persons who paid such fees.

§ 3. Paragraph 5 of subdivision (a) of section 1134 of the tax law, as amended by chapter 2 of the laws of 1995, is amended to read as follows:

(5) If the commissioner considers it necessary for the proper administration of the sales and use taxes and prepaid taxes imposed by this article and pursuant to the authority of article twenty-nine of this chapter, it may require every person under this section or section twelve hundred fifty-three of this chapter who holds a certificate of authority to file a new certificate of registration**, without charge, and** in such form and at such time as the commissioner may prescribe and to surrender such certificate of authority. The commissioner may require such filing and such surrender not more often than once every three years. Upon the filing of such certificate of registration and the surrender of such certificate of authority, the commissioner shall issue, within such time as the commissioner may prescribe, a new certificate of authority, without charge, to each registrant and a duplicate thereof for each additional place of business of such registrant.

§ 4. This act shall take effect immediately; provided that the provisions of section two of this act shall apply to all certificates of registration required to be filed under section 1134 of the tax law pursuant to the re-registration program instituted by the commissioner of taxation and finance as authorized by section 1 of part LL-1 of chapter 57 of the laws of 2008 and filed on or after November 1, 2008.