

# STATE OF NEW YORK

249

2025-2026 Regular Sessions

## IN ASSEMBLY

(Prefiled)

January 8, 2025

Introduced by M. of A. MAGNARELLI, STIRPE, TAPIA, SIMON, CRUZ, BUTTENS-  
CHON, CLARK, SAYEGH, DAVILA, COOK, PAULIN, LEVENBERG, BURDICK, RAMOS,  
SHIMSKY -- read once and referred to the Committee on Governmental  
Operations

AN ACT to amend the tax law, in relation to authorizing the use of an  
electronic signature by a person granted a power of attorney by a  
taxpayer with respect to documents submitted to the New York state  
department of taxation and finance and the New York city department of  
finance

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

1 Section 1. Section 171-k of the tax law, as amended by section 11 of  
2 part O of chapter 55 of the laws of 2012, is amended to read as follows:  
3 § 171-k. Electronic signature. (1) If any return or report relating to  
4 a tax, fee or other imposition administered by the commissioner is  
5 authorized by the commissioner to be filed electronically, then such  
6 return or report shall be signed electronically consistent with the  
7 provisions of article three of the state technology law; provided,  
8 however, that if the commissioner determines that electronic signatures  
9 that are used by the federal internal revenue service in tax adminis-  
10 tration are not consistent with the provisions of article three of the  
11 state technology law, then the commissioner, after conferring with the  
12 office of information technology services, may prescribe the manner and  
13 form of electronic signature on any such return or report. Such elec-  
14 tronic signature shall conform, to the extent practicable, with elec-  
15 tronic signatures that are used by the federal internal revenue service.  
16 The use of such an electronic signature shall have the same validity and  
17 effect as the use of a signature affixed by hand.

18 (2) Any person who has been authorized pursuant to a valid power of  
19 attorney form administered by the department and the New York city

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

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1 department of finance ("POA-1 Form") that permits a taxpayer to bestow  
2 authority on such person so that such person can lawfully act on the  
3 taxpayer's behalf as the taxpayer's representative before either of the  
4 departments may sign any document utilized by the department or the New  
5 York city department of finance electronically consistent with the  
6 provisions of article three of the state technology law. Unless specif-  
7 ically provided otherwise by law, such electronic signature may be used  
8 in lieu of a signature affixed by hand. The use of an electronic signa-  
9 ture shall have the same validity and effect as the use of a signature  
10 affixed by hand. A verified electronic signature shall also be deemed to  
11 be acknowledged, when required by law.

12 § 2. This act shall take effect on the one hundred twentieth day after  
13 it shall have become a law. Effective immediately, the addition, amend-  
14 ment and/or repeal of any rule or regulation necessary for the implemen-  
15 tation of this act on its effective date are authorized to be made and  
16 completed on or before such date.