STATE OF NEW YORK

52

2025-2026 Regular Sessions

IN SENATE

(Prefiled)

January 8, 2025

Introduced by Sens. LIU, FERNANDEZ, GALLIVAN -- read twice and ordered printed, and when printed to be committed to the Committee on Investigations and Government 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 Assembly, do enact as follows:

Section 1. Section 171-k of the tax law, as amended by section 11 of part O of chapter 55 of the laws of 2012, is amended to read as follows:

§ 171-k. Electronic signature. **(1)** If any return or report relating to a tax, fee or other imposition administered by the commissioner is authorized by the commissioner to be filed electronically, then such return or report shall be signed electronically consistent with the provisions of article three of the state technology law; provided, however, that if the commissioner determines that electronic signatures that are used by the federal internal revenue service in tax administration are not consistent with the provisions of article three of the state technology law, then the commissioner, after conferring with the office of information technology services, may prescribe the manner and form of electronic signature on any such return or report. Such electronic signature shall conform, to the extent practicable, with electronic signatures that are used by the federal internal revenue service. The use of such an electronic signature shall have the same validity and effect as the use of a signature affixed by hand.

(2) Any person who has been authorized pursuant to a valid power of attorney form administered by the department and the New York city department of finance ("POA-1 Form") that permits a taxpayer to bestow

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

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authority on such person so that such person can lawfully act on the taxpayer's behalf as the taxpayer's representative before either of the departments may sign any document utilized by the department or the New York city department of finance electronically consistent with the provisions of article three of the state technology law. Unless specifically provided otherwise by law, such electronic signature may be used in lieu of a signature affixed by hand. The use of an electronic signature shall have the same validity and effect as the use of a signature affixed by hand. A verified electronic signature shall also be deemed to be acknowledged, when required by law.

§ 2. This act shall take effect on the one hundred twentieth day 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 date.