TAX LAW

LAWS 1909, CHAP. 62.

AN ACT in relation to taxation, constituting chapter sixty of the consolidated laws.

Became a law February 17, 1909, with the approval of the Governor.

Passed, three-fifths being present.

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

CHAPTER 60 OF THE CONSOLIDATED LAWS

TAX LAW

Article 1. Short title; definitions; miscellaneous (§§ 1-49*2).

8. Department of taxation and finance; commissioner of taxation and finance (§§ 170-180).

9. Corporation tax (§§ 182--207-b).

9-A. Franchise tax on business corporations (§§ 208--219-a).

11. Tax on mortgages (§§ 250-267).

12. Tax on transfers of stock and other corporate certificates (§§ 270--281-a).

12-A. Tax on gasoline and similar motor fuel (§§ 282--289-f).

13. Tax on unrelated business income (§§ 290-296).

13-A. Tax on petroleum businesses (§§ 300-315).

14. Laws repealed; when to take effect (§§ 320-321).

18. Taxes on alcoholic beverages (§§ 420-445).

19. Boxing and wrestling exhibitions tax (§§ 451-456).

20. Tax on cigarettes and tobacco products (§§ 470--482-a).

20-A. Cigarette marketing standards (§§ 483-489).

20-B. Excise tax on medical marihuana (§§ 490-491).

20-C. Excise tax on sale of opioids (§§ 497-499).

21. Highway use tax (§§ 501-515).

21-A. Tax on fuel use (§§ 521-528).

22. Personal income tax (§§ 601-699).

23. Metropolitan commuter transportation mobility tax (§§ 800-807).

24. Employer compensation expense program (§§ 850-857).

24-A. Pass-through entity tax (§§ 860-866).
24-B. City pass-through entity tax (§§ 867-873).
25. Reciprocal enforcement of tax liabilities (§§ 901-903).
26. Estate tax (§§ 951-999-a).
27. Corporate tax procedure and administration (§§ 1080-1097).
28. Sales and compensating use taxes (§§ 1101-1150).
28-A. Special tax on passenger car rentals (§§ 1160-1167).
28-B. Simplified sales and use tax administration (§§ 1170-1178).
28-C. Supplemental tax on vapor products (§§ 1180-1186).
28-D. Special tax on peer-to-peer car sharing (§§ 1190-1197).
29. Taxes authorized for cities, counties and school districts (§§ 1200-1264).
29-A. Tax on medallion taxicab trips in the metropolitan commuter transportation district (§§ 1280-1290).
29-B. State assessment fee on transportation network company prearranged trips (§§ 1291-1298).
29-C. Congestion surcharge (§§ 1299--1299-I).
30. City personal income tax (§§ 1300-1313).
30-A. City income tax surcharge (§§ 1320-1333)
30-B. City earnings tax on nonresidents (§§ 1340-1343).
30-C. City surcharge on property that does not serve as a primary residence (§§ 1350-1356).
31. Real estate transfer tax (§§ 1400-1423).
31-A. Tax on real property transfers for transportation assistance (§§ 1424-1437).
31-A-1. Tax on real estate transfers in the town of Red Hook (§§ 1438-a--1438-p).
31-A-2. Tax on real estate transfers in the county of Columbia (§§ 1439-a--1439-p).
31-A-2*2. Tax on real estate transfers in the town of Chatham (§§ 1439-a*2--1439-p*2).
31-A-2*3. Tax on real estate transfers in the town of Fishkill (§§ 1439-a*3--1439-p*3).
31-A-3. Tax on real estate transfers in the town of Northeast

(§§ 1439-aa--1439-pp).

31-A-4. Tax on real estate transfers in the town of Chester (§§ 1439-aaa--1439-ppp).

31-A-4*2. Tax on real estate transfers in the town of Orangetown (§§ 1439-aaa*2--1439-ppp*2).

31-B-1. Tax on real estate transfers in the county of Essex (§§ 1448-g--1448-v).

31-C. Tax on real estate transfers in the county of Broome (§§ 1449-f--1449-u).

31-D. Tax on real estate transfers in towns in the Peconic Bay Region (§§ 1449-aa--1449-pp).

31-E. Tax on real estate transfers in the county of Nassau (§§ 1449-aaa--1449-ppp)

31-F. Tax on real estate transfers in the town of Warwick (§§ 1449-aaaa--1449-pppp).

31-G. Tax on real estate transfers in the county of Tompkins (§§ 1449-aaaaa--1449-ppppp).

31-H. Tax on real estate transfers in the county of Madison (§§ 1449-aaaaaa--1449-pppppp).

31-I. Tax on real estate transfers in the county of Cortland (§§ 1449-aaaaaaa--1449-ppppppp).

31-J. Tax on real estate transfers in the town of Copake (§§ 1450-a--1450-p).

31-K. Tax on real estate transfers in the town of Clarkstown (§§ 1450-aa--1450-pp).

33. Franchise taxes on insurance corporations (§§ 1500-1520).

33-A. Tax on independently procured insurance (§§ 1550-1557).

33-B. Tax on real estate transfers in towns (§§ 1560-1573).

34. New York state lottery for education (§§ 1600-1620).

36. Compliance and enforcement initiatives (§§ 1700-1703).

37. Crimes and other offenses, seizures and forfeitures (§§ 1800-1848).

40. Division of tax appeals (§§ 2000-2026).

41. Taxpayers' bill of rights (§§ 3000-3038).