

# STATE OF NEW YORK

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4513

2021-2022 Regular Sessions

## IN SENATE

February 5, 2021

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Introduced by Sen. SAVINO -- read twice and ordered printed, and when printed to be committed to the Committee on Investigations and Government Operations

AN ACT to prohibit the assessment of fees for sales tax owed by small businesses during the COVID-19 state disaster emergency

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

- 1 Section 1. Notwithstanding any other provision of law to the contrary,  
2 no taxing jurisdiction shall assess a fee, including interest or penal-  
3 ties, for sales tax owed by a small business during the period commenc-  
4 ing with the declaration of the state disaster emergency declared pursu-  
5 ant to Executive Order No. 202 of 2020 through 90 days following the end  
6 of such state disaster emergency. For the purposes of this act, "small  
7 business" means a business in this state with twenty or fewer full-time  
8 employees and which has a gross annual income of three million dollars  
9 or less.
- 10 § 2. This act shall take effect immediately.

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

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