

1986 AMENDMENTS TO
INCOME TAX LAWS

Article 22

<u>Law Section</u>	<u>Chapter</u>	<u>Bill Section</u>	<u>Brief Summary</u>
601-C(a)	638	5	<p>Provides that the credits under Sections 606(f) and (g) of the Tax Law, relating, respectively, to the special additional mortgage recording tax and to solar and wind energy systems, shall not be allowed against the separate tax imposed pursuant to this section on the ordinary income portion of lump sum distributions.</p> <p>Effective immediately (7/26/86) and applicable to taxable years beginning on or after 1/1/86.</p>
	686	11	<p>Provides that the credits under Sections 606(j), (k) and (l) of the Tax Law, relating, respectively, to the cost or other basis, for Federal income tax purposes, of tangible personal property and other tangible property which is located within an economic development zone, designated as such pursuant to Article 18-B of the General Municipal Law, to eligible wages paid for full-time employment in an area designated as an economic</p>

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			<p>development zone pursuant to Article 18-B of the General Municipal Law, and to the consideration paid for original issue stock from one or more economic development capital corporations established pursuant to Section 964 of the General Municipal Law, shall not be allowed against the separate tax imposed pursuant to this section on the ordinary income portion of lump sum distributions.</p> <p>Effective immediately (7/30/86) and applicable to taxable years beginning on or after 1/1/86.</p> <p>NOTE: Also see the amendment to this section by Bill Section 5 of Chapter 638.</p>
601-D(b)	638	6	<p>Provides that the credits under Sections 606(f) and (g) of the Tax Law, relating, respectively, to the special additional mortgage recording tax and to solar and wind energy systems, shall not be allowed against the separate tax, imposed pursuant to this section, relating to qualified higher education funds.</p> <p>Effective immediately (7/26/86) and applicable to taxable years beginning on or after 1/1/86.</p>
	686	12	<p>Provides that the credits under Sections 606(j), (k) and (l) of the Tax Law, relating, respectively, to the cost or other basis, for Federal income tax purposes,</p>

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			<p>of tangible personal property and other tangible property which is located within an economic development zone, designated as such pursuant to Article 18-B of the General Municipal Law, to eligible wages paid for full-time employment in an area designated as an economic development zone pursuant to Article 18-B of the General Municipal Law and to the consideration paid for original issue stock from one or more economic development capital corporations established pursuant to Section 964 of the General Municipal Law, shall not be allowed against the separate tax, imposed pursuant to this section, relating to qualified higher education funds.</p> <p>Effective immediately (7/30/86) and applicable to taxable years beginning on or after 1/1/86.</p> <p>NOTE: Also see the amendment to this section by Bill Section 6 of Chapter 638.</p>
606(a)(7)(C)	258	2	<p>Technical amendment relating to recapture of investment credit on ACRS property other than buildings, or structural components thereof, to take into account Federal changes and provide reference to eighteen-year and nineteen-year real property.</p>

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			Effective immediately (7/1/86). However, the provisions with respect to eighteen-year real property apply to taxable years ending after 3/15/84 and the provisions with respect to nineteen-year real property apply to taxable years ending after 5/8/85.
606(e)(15)	410	1	Technical conforming amendment to clarify the statistical reporting requirements with respect to the real property tax circuit breaker credit due to the amendments made to the Law Bill real property tax circuit breaker credit by Chapter 29 of the Laws of 1985.
			Effective immediately (7/26/86) and applicable to reports due after July 31, 1986.
606(f)(1)	638	7	Technical amendment to provide that the credit allowed for the special additional mortgage recording tax, pursuant to this section, shall be taken after the other credits allowed under Section 606 of the Tax Law and after the credits allowed under Sections 620, 621 and 640 of the Tax Law.
			Effective immediately (7/26/86) and applicable to taxable years beginning on or after 1/1/86.
606(i) (1)	686	13	Technical amendment to include reference to the credits provided for pursuant to Sections 210(12-B), 210(19) and 210(20) of the Tax Law (relating to Economic Development Zones), thereby, allowing for the flow through of these credits to shareholders of electing New York S corporations.

<u>Section</u>	<u>Chapter</u>	<u>Bill Section</u>	<u>Brief Summary</u>
			Effective immediately (7/30/86) and applicable to taxable years beginning on or after 1/1/86.
606(j)	686	14	<p>Reletters current subsection (j) (cross references) to be subsection (m) and adds a new subsection (j) to provide for a credit with respect to qualifying investments made in economic development zones designated as such pursuant to Article 18-B of the General Municipal Law.</p> <p>The credit shall be 10 percent of the cost or other basis, for Federal income tax purposes, of tangible personal property and other tangible property, including certain buildings and structural components of buildings, located within an economic development zone, which is acquired, constructed, reconstructed or erected on or after the date of the zone designation and prior to its expiration.</p> <p>Also provides for the computation of the credit when the property is acquired, constructed, reconstructed or erected during the designated period, but continued or completed subsequent to its expiration.</p>

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			<p>There are also carryover and recapture provisions contained in this subsection and a provision which provides that the termination or expiration of an economic development zone's designation as such will not constitute a disposal or cessation of qualified use for purposes of the applicable recapture provisions.</p> <p>Effective immediately (7/30/86) and applicable to taxable years beginning on or after 1/1/86. There are special effective dates relating to the computation of the credit for eighteen-year and nineteen-year property.</p>
606(k)	686	15	<p>Adds a new subsection (k) to provide for a credit with respect to wages paid to full-time employee working in newly created jobs located in economic development zones, designated as such pursuant to Article 18-B of the General Municipal Law.</p> <p>The employer (taxpayer) must be certified under Article 18-B of the General Municipal Law and 20% of such taxpayer's employees employed in the newly created jobs must be residents of the zone or of census tracts contiguous to the zone and the number of full-time employees of the taxpayer in both the State and the zone during the taxable year must exceed the average number of such individuals employed in the State and the zone, respectively, during the four years immediately preceding the first taxable year in which the wages credit is claimed.</p>

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			<p>The amount of the credit is equal to the sum of (1) the eligible wages attributable to certain targeted employees multiplied by a specified percentage plus (2) the eligible wages attributable to non-targeted employees multiplied by a percentage (half of the percentage applicable to wages paid to targeted employers).</p> <p>The credit is available for the first taxable year during which eligible wages are paid, and certain pre-conditions are met, and for each of the four subsequent taxable years where such pre-conditions are also satisfied.</p> <p>Also provides that the portion of the credit applicable to wages paid to non-targeted employees, including carryovers, may not exceed 40% of the portion of such credit attributable to wages paid to targeted employees and the credit, including carryovers, may not exceed 50% of the tax computed without regard to any credits. Any portion of the credit not available in a taxable year may be carried forward.</p> <p>Effective immediately (7/30/86) and applicable to taxable years beginning on or after 1/1/86.</p>
606(1)	686	16	<p>Adds a new subsection (1) to provide for a credit for investors in economic development zone corporations established pursuant to Section 964 of the General Municipal Law.</p>

<u>Law Section</u>	<u>Chapter</u>	<u>Bill Section</u>	<u>Brief Summary</u>
			<p>The amount of the credit is equal to 25% of the consideration paid for original issue stock purchased from one or more economic development zone corporations.</p> <p>However, the credit is limited to \$100,000 per taxpayer in the aggregate (that is, for multiple years) and with respect to any taxable year, such credit is limited to 50% of the tax computed without regard to any credits and any unused portion may not be carried forward.</p> <p>Also provides that regulations be promulgated to provide for an adjustment to the basis of the stock, to reflect the application of the credit, where such stock is disposed of.</p> <p>Effective immediately (7/30/86) and applicable to taxable years beginning on or after 1/1/86.</p>
606(m)	686	14	Relettered cross references.
612(b)(15)	638	8	<p>Technical clarifying amendment to insert the words "the special additional" preceding the reference to mortgage recording taxes.</p> <p>Effective immediately (7/26/86) and applicable to taxable years beginning on or after 1/1/86.</p>
612(b)(16)	638	8	Technical clarifying amendment to insert the words "the special additional" preceding the reference to mortgage recording taxes and to provide that the provisions of this section also apply where losses result as well as gains.

<u>Law Section</u>	<u>Chapter</u>	<u>Bill Section</u>	<u>Brief Summary</u>
			<p>Also provides that where the loss is a long-term capital loss subject to the 50% limitation under Section 1211 of the Internal Revenue Code, the modification pursuant to this section is 50% of the special additional mortgage recording taxes paid. (Where there is a long-term capital gain, 40% of the special additional mortgage recording taxes paid.)</p> <p>Effective immediately (7/26/86) and applicable to taxable years beginning on or after 1/1/86.</p>
612(c)(1)	535	1	<p>Provides, in effect, that dividends received from a regulated investment company attributable to interest income received in a taxable year on obligations of the United States and its possessions are exempt from New York State personal income tax.</p> <p>Effective immediately and applicable to all distributions made after 4/1/87.</p>
612(e)	639	11	<p>Technical correcting amendment to make reference to all of Section 6201 of the Insurance Law (rather than only to subsection (b) of such Section 6201).</p> <p>Effective immediately but deemed to be in full force and effect on 9/1/84.</p>

<u>Law Section</u>	<u>Chapter</u>	<u>Bill Section</u>	<u>Brief Summary</u>
615(c)(1)	253	2	<p>Technical amendment to reflect the extension of the increased City of New York nonresident earnings tax rates through 1987.</p> <p>Also see City of New York Local Law No. 43</p>
617-a	639	12	<p>Technical correcting amendment to make reference to all of section 6201 of the Insurance Law (rather than only to subsection (b) of such Section 6201).</p> <p>Effective immediately but deemed to be in full force and effect on 9/1/84.</p>
622Ca)(2)	686	17	<p>Technical amendment to include reference to the credits provided for pursuant to Sections 606(j), (k) and (1) of the Tax Law. (Relates to the Economic Development Zones Act.)</p> <p>Effective immediately (7/30/86) and applicable to taxable years beginning on or after 1/1/86.</p>
622(b)(7)	341	1	<p>Provides for the subtraction of those S corporation items of tax preference that have flowed through to a shareholder of an S corporation where the election under Section 660 of the Tax Law can be made but is not made.</p> <p>Effective immediately and applicable to taxable years beginning after 12/31/82.</p>
	638	9	<p>Provides that where a credit has been allowed pursuant to Section 606(f) of the Tax Law with respect to the special additional mortgage recording taxes imposed pursuant to</p>

<u>Law Section</u>	<u>Chapter</u>	<u>Bill Section</u>	<u>Brief Summary</u>
			<p>Section 253(1-a) and where such tax is reflected in the computation of the basis of the property resulting in a decrease in the gain for Federal income tax purposes when such property is sold and where such gain is a long-term capital gain and 40% of the special additional mortgage recording taxes paid are added back in computing New York adjusted gross income pursuant to Section 612(b)(16), 60% of such taxes paid must be added to the Federal item of tax preference for capital gains pursuant to this section.</p> <p>Effective immediately (7/26/86) and applicable to taxable years beginning on or after 1/1/86.</p>
622(d)	686	17	<p>Technical amendment to include reference to the credits provided for pursuant to Sections 606(j), (k) and (1) of the Tax Law. (Relates to the Economic Development Zones Act.)</p> <p>Effective immediately (7/30/86) and applicable to taxable years beginning on or after 1/1/86.</p>
632(b)(5)	639	13	<p>Technical correcting amendment to make reference to all of Section 6201 of the Insurance Law (rather than only to subsection (b) of such Section 6201). This amendment also makes a technical editorial correction.</p> <p>Effective immediately but deemed to be in full force and effect on 9/1/84.</p>

<u>Law Section</u>	<u>Chapter</u>	<u>Bill Section</u>	<u>Brief Summary</u>
641(a)(2)	686	18	Technical amendment to include reference to the credits provided for pursuant to Sections 606(j), (k) and (1) of the Tax Law. (Relates to the Economic Development Zones Act.)Effective immediately (7/30/86) and applicable to taxable years beginning on or after 1/1/86.
641(d)	686	18	Technical amendment to include reference to the credits provided for pursuant to Sections 606(j), (k) and (1) of the Tax Law. (Relates to the Economic Development Zones Act.) Effective immediately (7/30/86) and applicable to taxable years beginning on or after 1/1/86.
Affects 685(d)(4)	411	17	Technical correcting amendment to the effective date provisions relating to Bill Section 120 of Chapter 65 of the Laws of 1985. This amendment provides that the Tax Commission's authority to waive the penalty for underpayment of estimated tax, with respect to Section 685(d)(4) of the Tax Law, applies to taxable years beginning on or after January 1, 1984. Effective immediately (7/21/86). However, these amendments shall be deemed to have been in full force and effect on and after 4/17/85.

<u>Law Section</u>	<u>Chapter</u>	<u>Bill Section</u>	<u>Brief Summary</u>
685(t)	686	19	<p>Adds a new subsection (t) to provide for a penalty where a taxpayer has received a reduction in the rate such taxpayer was charged for gas, electric, steam or water sold, or gas, electric, steam or water service rendered, pursuant to Section 186-a(8) of the Tax Law, based upon such taxpayer claiming a credit pursuant to Section 606(k) of the Tax Law and it is finally determined such taxpayer is not entitled to such credit.</p> <p>The amount of the penalty is equal to the reduction in cost, including interest from the last day of the taxable year in which such taxpayer received such reduction.</p> <p>Also provides the Tax Commission may waive, reduce or compromise such penalty.</p> <p>Effective immediately (7/30/86) and applicable to taxable years beginning on or after 1/1/86.</p>
Affects 692(d)	411	16	<p>Technical correcting amendment to the effective date provisions relating to Bill Section 66 of Chapter 65 of the Laws of 1985.</p> <p>This amendment makes it clear that the new rules relating to warrants issued by the Tax Commission, with respect to Section 692(d) of the Tax Law, apply to warrants issued on or after July 16, 1985.</p> <p>Effective immediately (7/21/86). However, these amendments shall be deemed to have been in full force and effect on and after 4/17/85.</p>

<u>Law Section</u>	<u>Chapter</u>	<u>Bill Section</u>	<u>Brief Summary</u>
Affects 692(f)	411	16	<p>Technical correcting amendment to the effective date provisions relating to Bill Section 66 of Chapter 65 of the Laws of 1985.</p> <p>This amendment makes it clear that the new rules relating to warrants issued by the Tax Commission, with respect to Section 692(f) of the Tax Law, apply to warrants issued on or after July 16, 1985.</p> <p>Effective immediately (7/21/86). However, these amendments shall be deemed to have been in full force and effect on and after 4/17/85.</p>
697(b)(2)	411	2	<p>Technical clarifying amendment to provide that the Tax Commission shall have the power to examine documents in its possession or in the possession of a prosecutorial agency connected with the administration or enforcement of Article 22, after the Tax Commission has referred the matter to a prosecutorial agency.</p> <p>NOTE: See Chapters 282 and 283 of the Laws of 1986 relating to the abolition of the State Tax Commission and transfer of its functions to the Commissioner of Taxation and Finance and the Division of Tax Appeals.</p> <p>Effective immediately (7/21/86).</p>

<u>Law Section</u>	<u>Chapter</u>	<u>Bill Section</u>	<u>Brief Summary</u>
697(e)(3)	791	4	<p>Technical amendment to provide for the disclosure of wage reporting information with respect to "persons legally responsible" for the support of applicants for or recipients of benefits under the Social Services Law and to allow disclosure of wage reporting information with respect to "persons legally responsible" for the support of a recipient in non- "Aid to Families with Dependent Children" cases where services pertaining to the establishment of paternity or collection of support are requested.</p> <p>Effective immediately (8/2/86).</p>
	882	3	<p>Technical amendment to provide for the disclosure of wage reporting information to the Department of Social Services to be provided to public assistance agencies, in states which are contiguous to New York State, who have entered into reciprocal agreements with the Department of Social Services, for the proper administration of public assistance and care programs.</p> <p>Effective immediately (8/2/86).</p> <p>Note: The Social Services Law (Section 20(3)(h)) was amended to provide that the wage reporting information that is to be provided to public assistance agencies in the contiguous states is subject to the approval of the Department of Taxation and Finance.</p>

Article 1

<u>Law Section</u>	<u>Chapter</u>	<u>Bill Section</u>	<u>Brief Summary</u>
2.1	282	1	<p>Provides that the use of the terms "Tax Commission" or "Commission" in matters relating to the Division of Tax Appeals mean the Tax Appeals Tribunal. The use of these terms in all other matters means the Commissioner of Taxation and Finance.</p> <p>Effective 9/1/87.</p>

Article 8

<u>Law Section</u>	<u>Chapter</u>	<u>Bill Section</u>	<u>Brief Summary</u>
Heading of Article 8	282	2	<p>Technical conforming amendment to delete reference to the "State Tax Commission" and insert reference to the "Commissioner of Taxation and Finance".</p> <p>Effective 9/1/87.</p>
170.1	282	3	<p>Provides that the "Commissioner of Taxation and Finance" have sole charge of the administration of the Department of Taxation and Finance except with regard to the Division of Tax Appeals, which shall be the sole charge of the Tax Appeals Tribunal (see new Article 40 of the Tax Law).</p> <p>This amendment also deletes provisions relating to the "State Tax Commission" and the requirement that it consist of three members.</p> <p>Effective 9/1/87.</p>
170.2	282	3	<p>Provides that, within the Department of Taxation and Finance, there shall be a Division of Tax Appeals (as well as a Division of Taxation, a Division of the Treasury and a Division of the Lottery).</p> <p>Effective 9/1/87.</p>
170.3	282	3	<p>Provides that while the "Commissioner of Taxation and Finance" has the power and authority to establish additional divisions and bureaus within the Department of Taxation and Finance and appoint the heads of such divisions and bureaus, fix their duties and</p>

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			consolidate, alter or abolish any division or bureau within such Department, he shall have no such power or authority with regard to the Division of Tax Appeals. Effective 9/1/87.
170.3-a	282	4	Provides that the Division of Taxation contain a Bureau of Conciliation and Mediation Services which shall be responsible for providing conciliation conferences. Effective 9/1/87.
170.4	282 283	3 1	Provides that the "Commissioner of Taxation and Finance" have no power to appoint or remove any personnel of the Division of Tax Appeals, nor shall he have any power or authority with regard to the operation and administration of the Division of Tax Appeals, including any power or authority over the budget of the Division of Tax Appeals. These amendments further provide that the "Commissioner of Taxation and Finance" be required to furnish the director of the Division of the Budget with the itemized estimates of the financial needs of the Division of Tax Appeals as prepared by the Tax Appeals Tribunal and that such itemized lists may not be revised or altered in any manner by the "Commissioner of Taxation and Finance".

<u>Law Section</u>	<u>Chapter</u>	<u>Bill Section</u>	<u>Brief Summary</u>
			<p>These amendments also correct an erroneous citation to the Article of the Tax Law authorizing the State lottery (the citation to "article thirty" is changed to "Article thirty-four").</p> <p>Effective 9/1/87.</p>
170.5	282	3	<p>Technical conforming amendments to take into account the fact that the "Commissioner of Taxation and Finance" (rather than the "State Tax Commission") shall be the head of the Division of Taxation.</p> <p>Effective 9/1/87.</p>
170.8	282	3	<p>Technical conforming amendment to take into account the fact that for purposes of this subdivision, the "State Tax Commission" is replaced by the "Commissioner of Taxation and Finance".</p> <p>Effective 9/1/87.</p>
Heading and opening paragraph of Section 171	282	5	<p>Technical conforming amendment to delete reference to the "State Tax Commission" and insert in its place the "Commissioner of Taxation and Finance".</p> <p>Effective 9/1/87.</p>
171. second, third, fourth and fifth	282	5	<p>Technical conforming amendments to make certain technical corrections and to take into account the fact that, for purposes of these subdivisions, the "State Tax Commission" is replaced by the "Commissioner of Taxation and Finance".</p> <p>Effective 9/1/87.</p>

<u>Law Section</u>	<u>Chapter</u>	<u>Bill Section</u>	<u>Brief Summary</u>
171. seventh	282	6	<p>Repeals, as obsolete, these provisions which provided that the "State Tax Commission" have the power to perform certain duties of the Secretary of State in relation to motor vehicles and motorcycles.</p> <p>Effective 9/1/87.</p>
171. eighth and tenth	282	5	<p>Technical conforming amendments to make certain technical corrections and to take into account the fact that, for purposes of these subdivisions, the "State Tax Commission" is replaced by the "Commissioner of Taxation and Finance".</p> <p>Effective 9/1/87.</p>
171. Eighteenth-a	282	6	<p>Provides that the Commissioner of Taxation and Finance may accept offers in compromise where liability arises under the Tax Law, or under a law enacted pursuant to the Tax Law and administered by the Department of Taxation and Finance, or under a law enacted pursuant to the authority of Article 2-E of the General City Law, at any time prior to the time the tax or administrative action becomes finally and irrevocably fixed and no longer subject to administrative review.</p> <p>This amendment further provides that the Attorney General may compromise any such liability after reference to the Department of Law for prosecution or defense at any time prior to the time the tax or administrative</p>

<u>Law Section</u>	<u>Chapter</u>	<u>Bill Section</u>	<u>Brief Summary</u>
			action taken by the Department of Taxation and Finance is no longer subject to judicial review. Effective 9/1/87.
171. twentieth	282	5	Technical conforming amendments to make certain technical corrections and to take into account the fact that, for purposes of this subdivision, the "State Tax Commission" is replaced by the "Commissioner of Taxation and Finance". Effective 9/1/87.
171. twenty-first, twenty-second and twenty-third	282	6	REPEALED. These provisions are incorporated in the provisions of new Article 40 (see Section 2006 of new Article 40). Effective 9/1/87.
171. twenty-fourth and twenty-sixth	282	5	Technical conforming amendments to make certain technical corrections and to take into account the fact that, for purposes of these subdivisions, the "State Tax Commission" is replaced by the "Commissioner of Taxation and Finance". Effective 9/1/87.
171-a(3) (relating to Statewide wage Reporting System)	791	3	Technical amendment to provide that the Commissioner of Taxation and Finance shall <u>maintain</u> the cooperative agreement previously entered into with the Department of Social Services regarding the disclosure of wage reporting information.

<u>Law Section</u>	<u>Chapter</u>	<u>Bill Section</u>	<u>Brief Summary</u>
			<p>Also provides for the disclosure of wage reporting information with respect to "persons legally responsible" for the support of applicants for or recipients of benefits under the Social Services Law, and to allow disclosure of wage reporting information with respect to "persons legally responsible" for the support of a recipient in non - "Aid to Families with Dependent Children" cases where services pertaining to the establishment of paternity or collection of support are requested.</p> <p>Effective immediately (8/2/86).</p>
171-c(5) (i)(C)	639	3	<p>Technical amendment to correct references made to sections within the Tax Law and to the Administrative Code of the City of New York.</p> <p>Effective immediately (7/26/86).</p>
	639	4	<p>Technical amendment to correct the reference to the Administrative Code of the City of New York to take into account the recodification of the Administrative Code by Chapter 907 of the Laws of 1985 and the renumbering of certain provisions of Chapter 17 of Title 11 of the Administrative Code by this Chapter of the Laws of 1986.</p> <p>Effective the same date as Chapter 907 of the Laws of 1985 (9/1/86).</p>

<u>Law Section</u>	<u>Chapter</u>	<u>Bill Section</u>	<u>Brief Summary</u>
171-d(4) (i)(C)	639	5	Technical amendment to correct references made to sections within the Tax Law and to the Administrative Code of the City of New York. Effective immediately (7/26/86).
	639	6	Technical amendment to correct the reference to the Administrative Code of the City of New York to take into account the recodification of the Administrative Code by Chapter 907 of the Laws of 1985 and the renumbering of certain provisions of Chapter 17 of Title 11 of the Administrative Code by this Chapter of the Laws of 1986. Effective the same date as Chapter 907 of the Laws of 1985 (9/1/86).
171-e(5) (a) (C)	639	7	Technical amendment to conform this subparagraph to comparable subparagraphs contained in Sections 171-c and 171-d of the Tax Law. Effective immediately (7/26/86).
	639	8	Technical amendment to correct the reference to the Administrative Code of the City of New York to take into account the recodification of the Administrative Code of the City of New York by Chapter 907 of the Laws of 1985 and the renumbering of certain provisions of Chapter 17 of Title 11 of the Administrative Code by this Chapter of the Laws of 1986. Effective the same date as Chapter 907 of the Laws of 1985 (9/1/86).

<u>Law Section</u>	<u>Chapter</u>	<u>Bill Section</u>	<u>Brief Summary</u>
172	282	7	<p>Technical conforming amendments to take into account the fact that, for purposes of this subdivision, the "State Tax Commission" is replaced by the "Commissioner of Taxation and Finance".</p> <p>Effective 9/1/87.</p>
173	282	8	<p>Subdivision one of this section is REPEALED as obsolete.</p> <p>The other amendments to this section provide that the "Commissioner of Taxation and Finance" act as an individual (rather than the Tax Commission, or a majority of them, acting as a body) in exercising the powers and performing the duties conferred or imposed by section 260 of the Tax Law in relation to the apportionment of mortgage taxes unless a hearing is demanded.</p> <p>Effective 9/1/87.</p>
174.1 and .2	282	9	<p>Technical conforming amendments to take into account the fact that, for purposes of these subdivisions, the "State Tax Commission" is replaced by the "Commissioner of Taxation and Finance".</p> <p>Effective 9/1/87.</p>
175	282	10	<p>Technical conforming amendments to take into account the fact that, for purposes of this section, the "State Tax Commission" is replaced by the "Commissioner of Taxation and Finance".</p> <p>Effective 9/1/87.</p>

<u>Law Section</u>	<u>Chapter</u>	<u>Bill Section</u>	<u>Brief Summary</u>
176	282	11	<p>Technical conforming amendments to make certain technical corrections and to take into account the fact that, for purposes of this section, the "State Tax Commission" is replaced by the "Commissioner of Taxation and Finance"</p> <p>Effective 9/1/87.</p>
177	282	12	<p>Includes the term "State Tax Commission" with other terms the use of which in any law, or wherever in any law reference is made to such terms, such term or reference shall be deemed to refer to the "State Tax Department," to the "Commissioner of Taxation and Finance" or to the Tax Appeals Tribunal, so far as such law pertains to matters which are within the jurisdiction of such Tax Department, such Commissioner or such Tax Appeals Tribunal.</p>
178	282	13	<p>Repeals, as obsolete, this section which provided that the "State Tax Commission" have the power and perform certain duties of the Secretary of State in relation to motor vehicles and motorcycles.</p> <p>Effective 9/1/87.</p>

Article 23

<u>Law Section</u>	<u>Chapter</u>	<u>Bill Section</u>	<u>Brief Summary</u>
705(c)(6)	444	2	<p>Provides that the New York City portion of the stock transfer tax refund relating to market making activities is not subject to the Unincorporated Business Income Tax imposed under former Article 23 of the Tax Law and may be subtracted in determining unincorporated business taxable income.</p> <p>This amendment is effective immediately (7/21/86) and is applicable to taxable years beginning on or after August 1, 1977.</p> <p>Taxpayers have the right to file a claim for refund of Unincorporated Business Income Tax, based solely on these amendments, even though the applicable statute of limitations may have otherwise expired. Such claims for refund must be filed within the period commencing July 21, 1986 and ending on October 20, 1986.</p>

Article 30

<u>Law Section</u>	<u>Chapter</u>	<u>Bill Section</u>	<u>Brief Summary</u>
1304(a), (b) & (d)	253	3	<p>The increased City of New York personal income tax rates on residents remain in effect through 1987.</p> <p>Also see City of New York Local Law No. 43</p>
1307(e) & (f)	639	14	<p>Reletters subsection (e) to be subsection (f) and adds a new subsection (e) to provide for the determination of the low income exemption from tax where there is a change of residence for purposes of the City of New York personal income tax on residents. (Similar provisions are already provided for by the Administrative Code of the City of New York.)</p> <p>Effective immediately (7/26/86).</p>

Article 30-B

<u>Law Section</u>	<u>Chapter</u>	<u>Bill Section</u>	<u>Brief Summary</u>
Subsections (c) & (d) of the Model Local Law contained in Section 1 of Section 1340(c) of the Tax Law	639	15	Technical correcting amendments to change the reference to "paragraph (a) of subdivision one of section 425-a of the Insurance Law" to "Section 6201 of the Insurance Law."

Effective immediately but deemed to be in full force and effect on 9/1/84.

NOTE: Corresponding amendments should also be made to subsections (c) and (d) of Section 92-98 of the Codes and Ordinances of the City of Yonkers.

Article 37

<u>Law Section</u>	<u>Chapter</u>	<u>Bill Section</u>	<u>Brief Summary</u>
1802(c)	411	8	Technical correcting amendment updating cross references to provisions of the Administrative Code of the City of New York due to the recodification of such Code by Chapter 907 of the Laws of 1985. Effective 9/1/86.
	639	21	Corrects the references to the Administrative Code of the City of New York to take into account the recodification of Titles T and U by Chapter 907 of the Laws of 1985 (effective 9/1/86) and the renumbering of the provisions of such Code relating to the City of New York personal income tax on residents for 1977 and later years by this Chapter of the Laws of 1986 (also effective 9/1/86).
1804(d)	411	10	Technical correcting amendment updating cross references to provisions of the Administrative Code of the City of New York due to the recodification of such Code by Chapter 907 of the Laws of 1985. Effective 9/1/86.
	639	22	Corrects the references to the Administrative Code of the City of New York to take into account the recodification of Titles T and U by Chapter 907 of the Laws of 1985 (effective 9/1/86) and the renumbering of the provisions of such Code relating to the City of New York personal income tax on residents for 1977 and later years by this Chapter of the Laws of 1986 (also effective 9/1/86).

<u>Law Section</u>	<u>Chapter</u>	<u>Bill Section</u>	<u>Brief Summary</u>
1806(c)	411	11	Technical correcting amendment updating cross references to provisions of the Administrative Code of the City of New York due to the recodification of such Code by Chapter 907 of the Laws of 1985. Effective 9/1/86.
	639	23	Corrects the references to the Administrative Code of the City of New York to take into account the recodification of Titles T and U by Chapter 907 of the Laws of 1985 (effective 9/1/86) and the renumbering of the provisions of such Code relating to the City of New York personal income tax on residents for 1977 and later years by this Chapter of the Laws of 1986 (also effective 9/1/86).
1825	411	15	Technical correcting amendment updating cross references to provisions of the Administrative Code of the City of New York due to the recodification of such Code by Chapter 907 of the Laws of 1985. Effective 9/1/86.
	639	24	Corrects the reference to Title T of the Administrative Code of the City of New York to take into account the recodification of such Title T by Chapter 907 of the Laws of 1985 (effective 9/1/86) and the renumbering of the provisions of such Code relating to the City of New York personal income tax on residents for 1977 and later years by this Chapter of the Laws of 1986 (also effective 9/1/86).

Article 40

<u>Law Section</u>	<u>Chapter</u>	<u>Bill Section</u>	<u>Brief Summary</u>
Article 40	282	14	Establishes an independent Division of Tax Appeals within the Department of Taxation and Finance.

New Article 40 consists of the following sections.

Section	2000	Statement of purpose	
	2002	Division of tax appeals; organization	
	2004	Tax appeals tribunal; organization and appointment	
	2006	Tax appeals tribunal; functions, powers and duties	
	2008	Commencement of proceedings	
	2010	Administrative law judges	
	2012	Small claims unit	
	2014	Representation of petitioners	
	2016	Judicial review	
	2018	Frivolous petitions	
	2020	Official seal	
	2022	Manner of execution of instruments by the Tax Appeals Tribunal	
	2024	Traveling expenses	
	2026	Construction	
2006.2	282	2	Provides that those appointed to the Division of Tax Appeals be in the classified Civil Service unless otherwise provided by Law. Effective 9/1/87.

Banking Law

<u>Law Section</u>	<u>Bill Chapter</u>	<u>Section</u>	<u>Brief Summary</u>
617.1	259	1	<p>Provides that where the Tax Commission has deposited in a custodian bank securities which are collateral for potential liability and for accrued or unpaid taxes and such bank subsequently goes bankrupt and it becomes necessary for the Tax Commission to enforce its security interest in the collateral against a delinquent taxpayer, the Tax Commission would be assured of receiving the securities, rather than being a general creditor in the general liquidation pool of the failed institution.</p> <p>Effective immediately (7/1/86).</p>

Civil Practice Law
and Rules

<u>Law Section</u>	<u>Chapter</u>	<u>Bill Section</u>	<u>Brief Summary</u>
506(b).2	282	16	Provides that any proceeding against the Commissioner of Taxation and Finance or the Tax Appeals Tribunal shall commence in the Supreme Court, Albany County. Effective 9/1/87.

Executive Law

<u>Law Section</u>	<u>Chapter</u>	<u>Bill Section</u>	<u>Brief Summary</u>
169.1 (d) and (e)	282	15	Establishes the salaries of the President of the Tax Appeals Tribunal and the other members of the Tax Appeals Tribunal. Effective 9/1/87.

General Municipal Law
Article 18-B

<u>Law Section</u>	<u>Chapter</u>	<u>Bill Section</u>	<u>Brief Summary</u>
960	686	1	<p>Provides for the creation of an economic development zones designation board which shall designate, within specified periods of time, economic development zones based on recommendations made by the Commissioner of Commerce.</p> <p>Also provides for a review, to be commenced during the year 1990, of the effectiveness of the zones, to determine whether the program provided for by this Article should be continued in its existing or a modified manner, or whether the powers of the economic development zone designation board should be discontinued.</p> <p>Effective immediately (7/30/86).</p>

Labor Law

<u>Law Section</u>	<u>Chapter</u>	<u>Bill Section</u>	<u>Brief Summary</u>
Article 12-A	764	2	<p>Provides for the establishment of a Special Task Force for the Apparel Industry. The Special Task Force will have the power to inspect the books, records and premises of businesses in the apparel industry to determine compliance with:</p> <ol style="list-style-type: none">1) provisions of the Labor Law;2) the requirement to deduct and remit payroll taxes and;3) with building, fire and health codes and regulations. <p>Although income taxes cannot strictly be considered payroll taxes, the memorandum in support of the bill provides that if the task force inspections uncover violations of other laws (such as tax laws), they have the power to report such violations to the proper authorities.</p> <p>Effective 4/1/87.</p>

Public Authorities Law

<u>Law Section</u>	<u>Chapter</u>	<u>Bill Section</u>	<u>Brief Summary</u>
2401 and 2404(24) and (25)	897	2 3	<p>Provides that a state or political subdivision may give up all or part of its authority to issue tax exempt bonds in return for authority to issue certificates, known as "mortgage credit certificates", to borrowers to allow credits against Federal income tax for part of the mortgage interest paid. Where a credit is allowed, then the amount of the deduction, under the Federal income tax, for interest on the mortgage indebtedness is reduced by the amount of the credit.</p> <p>Where there is such a reduced deduction for Federal income tax purposes, there will also be a reduced deduction for NY State, New York City and Yonkers income tax purposes. However, under State and local taxes there is no provision to offset the reduced deduction by a credit.</p> <p>Effective immediately (8/2/86).</p>

Public Officers Law

<u>Law Section</u>	<u>Chapter</u>	<u>Bill Section</u>	<u>Brief Summary</u>
17.3(a)	844	1	<p>Technical amendment to the Public Officers Law to provide that the State shall hold harmless its employees and pay any Judgements against such employees where such judgments are imposed against them in any state or federal court and such employees' recklessness, within the scope of such employees' public employment or duties, has caused the judgment to be imposed.</p> <p>Effective immediately (8/2/86), deemed to have been in full force and effect on and after 4/1/85, and applicable to all actions, proceedings, judgements or settlements pending on 4/1/85 or commenced thereafter.</p>
	844	2	<p>Technical amendment to the Public Officers Law to provide that the State shall hold harmless and compensate its employees for any punitive or exemplary damages awarded, where such damages did not result from such employees' intentional wrongdoing.</p> <p>Effective immediately (8/2/86), deemed to have been in full force and effect on and after 4/1/85, and applicable to all actions, proceedings, judgements or settlements pending on 4/1/85 or commenced thereafter.</p>

State
Administrative Procedure Act

<u>Law Section</u>	<u>Chapter</u>	<u>Bill Section</u>	<u>Brief Summary</u>
202.1(f)	865	1	<p>Technical amendment to provide that a notice of proposed rule making must contain a statement as to whether the location where any public hearing is held is "reasonably accessible" to "persons with a mobility impairment".</p> <p>Also provides a definition of "persons with a mobility impairment" for purposes of this section.</p> <p>Effective on 10/1/86.</p>

State Finance Law

<u>Law Section</u>	<u>Chapter</u>	<u>Bill Section</u>	<u>Brief Summary</u>
Article 5-A	583	1	<p>Provides that, subject to certain conditions, a State department or agency may issue "Certificates of Participation" for the purchase or lease of real or personal property. Such certificate gives the holder a share in the proceeds of installment or lease payments made by a State department or agency on such purchase or lease of real property.</p> <p>Also provides that these certificates and the underlying installment purchase or lease purchase contracts do not constitute or create debt of the State as defined in Article 7 of the State Constitution. However, the interest received by holders of such certificates is considered tax exempt interest.</p> <p>Effective immediately (7/24/86) and expires on 7/1/88.</p>

State General City Law
Article 2-E
Section 25-m

<u>Law Section</u>	<u>Chapter</u>	<u>Bill Section</u>	<u>Brief Summary</u>
l(d) & (e)	639	1	<p>Technical correcting amendments to make reference to all of Section 6201 of the Insurance Law (rather than only to subsection (b) of such Section 6201).</p> <p>Effective immediately but deemed to be in full force and effect on 9/1/84.</p>
l(i)	639	2	<p>Conforms the definition of a City of New York resident estate or trust to the comparable definition contained in Section 1305(c) of the Tax Law and Section T46-105.0(c) of the Administrative Code of the City of New York and also as contained in Section 605(c) of the Tax Law.</p> <p>Effective immediately (7/26/86).</p>
2-A(a)	253	1	<p>The increased City of New York nonresident earnings tax rates remain in effect through 1987.</p> <p>Also, see City of New York Local Law No. 43.</p>

Title T of the
Administrative Code of
the City of New York

<u>Law Section</u>	<u>Chapter</u>	<u>Bill Section</u>	<u>Brief Summary</u>
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NOTE: The provisions of Title T of the Administrative Code of the City of New York relating to taxable years ending on or after 7/1/66 and beginning prior to 1/1/76 (Sections T46-1.0 through T46-91.8) were recodified by Chapter 907 of the Laws of 1985 to be Sections 11-1701 through 11-1757 (effective 9/1/86). Such Sections 11-1701 through 11-1757 were repealed by Chapter 639 of the Laws of 1986 (also effective 9/1/86).

The provisions of Title T of the Administrative Code of the City of New York relating to 1977 and later years (Sections T46-100.0 through T46-201.0) were recodified by Chapter 907 of the Laws of 1985 to be Sections 11-1758 through 11-1820 (effective 9/1/86). Section 11-1758 of such Administrative Code was repealed and Sections 11-1759 through 11-1820 were renumbered to be Sections 11-1701 through 11-1801 by Chapter 639 of the Laws of 1986 (also effective 9/1/86).

T46-112.0(b)(16)	638	14	Same as the amendment to Section 612(b)(15) by Bill Section 8 of Chapter 638.
T46-112.0(b)(17)	638	14	Same as the amendment to Section 612(b)(16) by Bill Section 8 of Chapter 638.
T46-112.0(e)	639	25	Technical correcting amendment to change the reference to "paragraph (a) of subdivision one of section 425-a of the Insurance Law" to "Section 6201 of the Insurance Law". Effective immediately but deemed to be in full force and effect on 9/1/84.
T46-117.1	639	26	Technical correcting amendment to change the reference to "paragraph (a) of subdivision one of Section 425-a of the Insurance Law" to "Section 6201 of the Insurance Law". Effective immediately but deemed to be in full force and effect on 9/1/84.

<u>Law Section</u>	<u>Chapter</u>	<u>Bill Section</u>	<u>Brief Summary</u>
T46-122.0(b)(7)	341	2	Same as the amendment adding a new paragraph (7) to Section 622(b) by Bill Section 1 of Chapter 341.
T46-122.0(b)(7)	638	16	Same as the amendment adding a new paragraph (7) to Section 622(b) by Bill Section 9 of Chapter 638.
Affects T46-185.0(d)(4)	411	17	<p>Technical correcting amendment to the effective date provisions relating to Section 141 of Chapter 65 of the Laws of 1985.</p> <p>This amendment provides that the Tax Commissions's authority to waive the penalty for underpayment of estimated tax, with respect to Section T46-185.0(d)(4), applies to taxable years beginning on or after January 1, 1984.</p> <p>Effective immediately (7/21/86). However, these amendments shall be deemed to have been in full force and effect on and after 4/17/85.</p>
T46-186.0(h)	639	27	<p>Technical conforming amendment to delete the existing language of this subdivision and to add a cross-reference to Section 7 of the Tax Law.</p> <p>This amendment mirrors the amendment made to Section 686(h) of the Tax Law by Chapter 387 of the Laws of 1985.</p> <p>Effective immediately (7/26/86).</p>

<u>Law Section</u>	<u>Chapter</u>	<u>Bill Section</u>	<u>Brief Summary</u>
Affects T46-192.0(d)	411	16	<p>Technical correcting amendment to the effective date provisions relating to Bill Section 103 of Chapter 65 of the Laws of 1985.</p> <p>This amendment makes it clear that the new rules relating to warrants issued by the Tax Commission, with respect to Section T46-192.0(d), apply to warrants issued on or after July 16, 1985.</p> <p>Effective immediately (7/21/86). However, these amendments shall be deemed to have been in full force and effect on and after 4/17/85.</p>
Affects T46-192.0(f)	411	16	<p>Technical correcting amendment to the effective date provisions relating to Bill Section 103 of Chapter 65 of the Laws of 1985.</p> <p>This amendment makes it clear that the new rules relating to warrants issued by the Tax Commission, with respect to Section T46-192.0(f), apply to warrants issued on or after July 16, 1985.</p> <p>Effective immediately (7/21/86). However, these amendments shall be deemed to have been in full force and effect on and after 4/17/85.</p>
T46-197.0(e)(3)	639	28	<p>Deletes, as not relevant to the City Administrative Code, the provisions relating to furnishing information under the Statewide Wage Reporting System.</p> <p>Effective immediately (7/26/86).</p>

Title U of the
Administrative Code of the
City of New York

<u>Law Section</u>	<u>Chapter</u>	<u>Bill Section</u>	<u>Brief Summary</u>
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NOTE: Title U of the Administrative Code of the City of New York was recodified by Chapter 907 of the Laws of 1985 (effective 9/1/86). As recodified, Sections U46-1.0 through U46-52.0 of Title U of the Administrative Code of the City of New York became Sections 11-1901 through 11-1945 of Chapter 19 of Title 11 of the Administrative Code of the City of New York.

U46-1.0 (e) & (f)	639	29	Technical correcting amendments to make reference to all of Section 6201 of the Insurance Law (rather than only to subsection (b) of such Section 6201).
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Effectively immediately but deemed to be in full force and effect on 9/1/84.

U46-1.0(j)	639	30	Conforms the definition of a City of New York resident estate or trust to the comparable definition contained in Section 1305(c) of the Tax Law and Section T46-105.0(c) of the Administrative Code of the City of New York and also as contained in Section 605(c) of the Tax Law.
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Effective immediately (7/26/86).

Chapter 17 of
Title 11 of the
Administrative Code of
the City of New York

<u>Law</u> <u>Section</u>	<u>Chapter</u>	<u>Bill</u> <u>Section</u>	<u>Brief Summary</u>
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NOTE: Sections 11-1701 through 11-1758 of Chapter 17 of Title 11 of the Administrative Code of the City of New York (as recodified by Chapter 907 of the Laws of 1985, effective 9/1/86) have been repealed by Chapter 639 of the Laws of 1986 (also effective 9/1/86).

Sections 11-1759 through 11-1820 of Chapter 17 of Title 11 of the Administrative Code of the City of New York (as recodified by Chapter 907 of the Laws of 1985, effective 9/1/86) have been renumbered to be Sections 11-1701 through 11-1801 by Chapter 639 of the Laws of 1986 (also effective 9/1/86).

Chapter 19 of
Title 11 of the
Administrative Code of the
City of New York

<u>Law Section</u>	<u>Chapter</u>	<u>Bill Section</u>	<u>Brief Summary</u>
11-1901(e) and (f)	639	147	<p>Technical correcting amendments to make reference to all of Section 6201 of the Insurance Law (rather than only to subsection (b) of such Section 6201).</p> <p>Effective the same date as Chapter 907 of the Laws of 1985 (9/1/86).</p>
11-1901(j)	639	148	<p>Conforms the definition of a City of New York resident estate or trust to the comparable definition contained in Section 1305(c) of the Tax Law and Section 11-1705(c) of the Administrative Code of the City of New York (as renumbered) and also as contained in Section 605(c) of the Tax Law.</p> <p>Effective the same date as Chapter 907 of the Laws of 1985 (9/1/86).</p>
11-1902(a)	LL 43	3	<p>The increased City of New York nonresident earnings tax rates remain in effect through 1987.</p> <p>Also see Chapter 253 of the Laws of 1986.</p>

Miscellaneous

<u>Law Section</u>	<u>Chapter</u>	<u>Bill Section</u>	<u>Brief Summary</u>
Affects All Laws	282	17	<p>Provides that the "State Tax Commission" be abolished and that when the term "State Tax Commission" or any equivalent expression thereof is used in the Tax Law or any other Law, such term shall be deemed to mean and refer to the "Commissioner of Taxation and Finance", except that when such term is used in a manner relating to the administration of the administrative hearing process as such process is described in new Article 40, such term shall be deemed to mean and refer to either the Division of Tax Appeals or the Tax Appeals Tribunal, as the context or subject matter requires.</p> <p>Effective 9/1/87.</p>
Affects Tax Laws	282	18	<p>Provides for the transfer of the functions, powers, obligations and duties of the Division of Taxation and the State Tax Commission in matters relating to the administration hearing process to the Division of Tax Appeals and the Tax Appeals Tribunal. All others functions and powers possessed by and all of the other obligations and duties of the State Tax Commission are transferred to the Commissioner of Taxation and Finance.</p> <p>Effective 9/1/87.</p>

<u>Law Section</u>	<u>Chapter</u>	<u>Bill Section</u>	<u>Brief Summary</u>
	282 283	19 3	Provides for the transfer of certain personnel of the State Tax Commission and the Division of Taxation to the Division of Tax Appeals. Effective 9/1/87.
	282	20	Provides that the Commissioner of Taxation and Finance deliver to the President of the Tax Appeals Tribunal all books, papers, records, decisions and property of the Division of Taxation and the State Tax Commission relating to the functions, powers and duties transferred to the Division of Tax Appeals and the Tax Appeals Tribunal. Effective 9/1/87.
	282	21 22 23 & 24	Provides, respectively, with regard to the abolition of the "State Tax Commission" and the transfer of functions to the "Commissioner of Taxation and Finance" and the "Division of Tax Appeals" for the transfer of records, the continuity of authority, the continuance of acts and decisions, the continuance of rules and regulations and for the completion of unfinished business. Effective 9/1/87.

<u>Law Section</u>	<u>Chapter</u>	<u>Bill Section</u>	<u>Brief Summary</u>
Affects All Laws	282	25	Provides that whenever the "State Tax Commission or the Commissioner of Taxation and Finance" is referred to or designated in any law, contract or document pertaining to the duties, functions, powers and obligations transferred and assigned by Chapter 282 to either the Division of Tax Appeals or the Tax Appeals Tribunal, such reference or designation shall be deemed to mean and refer to either the Division of Tax Appeals or the Tax Appeals Tribunal as the context requires.
	282	26	Provides, with regard to the abolition of the "State Tax Commission" and the transfer of functions to the "Commissioner of Taxation and Finance" and the "Division of Tax Appeals" for the continuance of forms. Effective 9/1/87.
	282	27	Provides that no action pending at the time Chapter 282 of the Laws of 1986 takes effect (9/1/87), brought by or against the Department of Taxation and Finance, the State Tax Commission or the Commissioner of Taxation and Finance shall be affected by any provision of such Chapter 282, but the same may be prosecuted or defended by the Department of Taxation and Finance, the Commissioner of Taxation and Finance, the Division of Tax Appeals or the Tax Appeals Tribunal in accordance with the applicability of the subject matter of the action to the functions transferred to such Department, Commissioner, Division or the Tax Appeals

<u>Law Section</u>	<u>Chapter</u>	<u>Bill Section</u>	<u>Brief Summary</u>
			Tribunal, as the case may be, and the proper party shall, upon application to the court, be substituted as a party.
	282	28	Provides that any provision of any act of the legislature enacted in the calendar year in which Chapter 282 of the Laws of 1986 is enacted, or enacted in the calendar year following the enactment of such Chapter 282, but before the enactment of the Bill or Bills required to be submitted by Bill Section 29 of such Chapter 282, which contains a reference to the "State Tax Commission" shall be deemed to mean and refer to the "Division of Taxation", the "Commissioner of Taxation and Finance", the "Division of Tax Appeals" or the "Tax Appeals" Tribunal as the context requires pursuant to the provisions of Chapter 282 of the Laws of 1986 transferring certain functions, powers, duties and obligations of the "State Tax Commission". Effective 9/1/87.
	282	29	Provides that the "Commissioner of Taxation and Finance", in consultation with the President of the "Tax Appeals Tribunal" prepare or cause to be prepared for submission to the next regular legislative session (1987), a Bill or Bills which amend, add or repeal appropriate laws so as to make such laws consistent with the provisions of Chapter 282 of the Laws of 1986.

<u>Law Section</u>	<u>Chapter</u>	<u>Bill Section</u>	<u>Brief Summary</u>
	282	30	<p>Provides that members of the "State Tax Commission", other than the President, who would have continued to serve as members of such commission on the effective date of Chapter 282 of the Laws of 1986 had such Commission remained in existence, shall continue in office and shall be deemed and held to constitute the members of the Tax Appeals Tribunal and the terms of such members shall be deemed and held to constitute the terms of the members of the Tax Appeals Tribunal, except that the Governor may appoint any such member, with the advice and consent of the Senate, to serve for a full term, with such term commencing on the effective date of Chapter 282 of the Laws of 1986.</p> <p>This amendment further provides that on or after April 1, 1987, the Governor, with the advice and consent of the Senate shall appoint the members of the Tax Appeals Tribunal and designate the member to serve as the President.</p>
Affects All Laws	514	1	<p>Provides additional deterrents against unlawful disclosure of tax information through the use of computers and, provides deterrents where none previously existed. Also supplements the criminal and other penalties contained in the Tax Law which relate to violations of the Tax Law's secrecy provisions.</p> <p>Effective 11/1/86.</p>

<u>Law Section</u>	<u>Chapter</u>	<u>Bill Section</u>	<u>Brief Summary</u>
Affects repealed Sections 11-1701 through 11-1758 of the Administrative Code of the City of New York	639	149	Provides that any provision of repealed Sections 11-1701 through 11-1758 of Title 11 of the Administrative Code of the City of New York (relating to City of New York personal income tax on residents for taxable years ending on or after 7/1/66 and beginning prior to 1/1/76) shall continue in full force and effect for purposes of the City of New York personal income tax on residents for taxable years ending on or after 7/1/66 and beginning prior to 1/1/76.