

1989 AMENDMENTS TO INCOME TAX LAWS

Article 22

| <u>Law Section</u> | <u>Chapter</u> | <u>Bill Section</u> | <u>Brief Summary</u>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|--------------------|----------------|---------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 606(a)(7)(G)       | 61             | 116                 | <p>Technical conforming amendments with respect to interest rates to reflect the amendments made to Section 697(j) of the Tax Law by Bill Section 120 of Chapter 61.</p> <p>Effective immediately (4/19/89) and applicable to interest chargeable or due on taxes or on any other amounts which remain or become due or overpaid on or after 9/1/89; provided however, interest chargeable or due on or before 8/31/89 will be at the rate set pursuant to Section 697(j) of the Tax Law prior to its amendment by Bill Section 120 of Chapter 61.</p>                                                                                                                                         |
| Affects 606(e)     | 743            | 1                   | <p>The Act amends the Military Law by adding a new Section 235-a to provide that, for purposes of all State or State assisted programs, which base eligibility for participation on income, payments received by veterans under the Federal Veterans' Dioxin and Radiation Exposure Compensation Standards Act (P.L. 98-542) on account of exposure to herbicides containing dioxin (i.e., "agent orange"), or pursuant to certain agent orange product liability litigation, will not be included in income, unless such exclusion would result in the reduction of Federal benefits, in which case the applicable Federal definition of "income" shall be used to determine eligibility.</p> |

In determining "household gross income", for resident taxpayers claiming a real property tax circuit breaker credit, pension and annuity benefits are added to FAGI, to the extent excluded therefrom, including veterans disability pensions. It has been determined that, in accordance with Chapter 743 of the Laws of 1989, agent orange disability payments will not be included within the meaning of the term "veterans disability pensions" required to be added to FAGI and will not be required to be added to FAGI in computing "household gross income".

Effective immediately (7/24/89).

612(b)(26)

114

7

Technical correcting amendment to clarify that the amount of member or employee contributions to a retirement system or pension fund picked up or paid by an employer pursuant to Section 517(f) or 613(d) of the Retirement and Social Security Law must be added back to FAGI.

Amendment also extends the add back provisions of this section to include pension contribution amounts picked up or paid by an employer pursuant to Section 13-225.1, 13-327.1 or 13-125.1 of the Administrative Code of the City of New York.

Effective immediately (5/30/89), provided this Act shall remain in force and effect only so long as, pursuant to Federal law, contributions picked up under this Act are not includible as gross income of a member for Federal income tax purposes until distributed or made available to the member.

|            |     |     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|------------|-----|-----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 612(b)(30) | 61  | 356 | <p>Provides a new addition modification to add 5% of the amount of acquisition- related interest (to the extent deducted in computing New York adjusted gross income without regard to this addback), in the event of a stock or asset acquisition during the taxable year or within the three immediately preceding taxable years. This paragraph also contains provisions which would limit the amount required to be added.</p> <p>The terms "stock or asset acquisition" and "acquisition-related interest" are defined in Section 612(t) of the Tax Law which was added by Bill Section 357 of Chapter 61.</p> <p>Effective immediately (4/19/89) and applicable to taxable years beginning on or after 1/1/89.</p>                                                                                                                                                                                                                                                                 |
| 612(c)(3)  | 664 | 1   | <p>Provides that pensions to officers and employees of</p> <ol style="list-style-type: none"><li>1. the United States,</li><li>2. any territory or possession or political subdivision of such territory or possession,</li><li>3. the District of Columbia, or</li><li>4. any agency or instrumentality of any one of the foregoing,</li></ol> <p>to the extent includible in gross income for Federal income tax purpose, shall be exempt from New York State personal income tax.</p> <p>Effective immediately (7/21/89) and shall apply to Federal pension benefits received in taxable years beginning on or after 1/1/89; provided, however, that in the event the Federal Public Salary Tax Act of 1939 or Federal law, decisional or legislative, no longer require that Federal and state pension benefits be treated equally for purposes of the tax imposed by Article 22 of the Tax Law and the tax authorized pursuant to the authority of Article 30 of such law, then</p> |

the amendments made by Sections 1 and 2 of Chapter 664 shall be of no further force and effect as to Federal pension benefits received in taxable years ending prior to the date such change in Federal law becomes effective.

|           |     |     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|-----------|-----|-----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 612(t)    | 61  | 357 | <p>Adds a new subsection (t) to Section 612 of the Tax Law providing definitions of stock or asset acquisition, acquisition-related interest and other definitions relating to the modifications required by Section 612(b)(3) and 615(c)(7) of the Tax Law.</p> <p>Effective immediately (4/19/89) and applicable to taxable years beginning on or after 1/1/89.</p>                                                                                                                                                                                                                                                                                           |
| 615(c)(1) | 241 | 91  | <p>Extends, through 1990, the deduction for the portion of New York City nonresident earnings tax attributable to the increased rates.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| 615(c)(7) | 61  | 358 | <p>Adds a new modification reducing Federal itemized deductions by 5% of the amount of acquisition-related interest (to the extent deducted in computing New York itemized deductions without regard to this subtraction modification), in the event of a stock or asset acquisition during the taxable year or within the three immediately preceding taxable years.</p> <p>The terms "stock or asset acquisition" and "acquisition-related interest" are defined in Section 612(t) of the Tax Law which was added by Bill Section 357 of Chapter 61.</p> <p>Effective immediately (4/19/89) and applicable to taxable years beginning on or after 1/1/89.</p> |
| 651(b)(6) | 686 | 8   | <p>Amended to provide that where a joint return is filed, and a non-obligated spouse demands that the portion of the overpayment and interest, from such return, attributable to such spouse, not be credited against</p>                                                                                                                                                                                                                                                                                                                                                                                                                                       |

past-due support or an amount of default in repayment of a guaranteed student, State University or City University loan owed by the other spouse, such demand must be filed (a) with the return of the spouse not liable for the past-due support or default in repayment of such loans or (b) with the Commissioner of Taxation and Finance within 10 days after notification is provided to such spouse by the Commissioner pursuant to Section 171-c(7), 171- d(6) or 171-e(7) of the Tax Law.

Also deletes reference to "Tax Commission" and makes reference to "Commissioner of Taxation and Finance". Effective immediately (7/22/89) and applicable to overpayments for taxable years beginning on or after 1/1/90.

658(c)(2)                      61                      282

Increases the filing fee for an electing New York S corporation to be \$325 for taxable years beginning in 1989 and thereafter. If the taxable period is less than an entire year, the \$325 fee is reduced by 25% if such period is more than 6 months but not more than 9 months and by 50% if such period is not more than 6 months. See also Section 181.2 of the Tax Law for an allowable credit where the S corporation is subject to both the filing fee under this Section and the maintenance fee imposed by such Section 181.2.

Also makes a technical amendment to make reference to "Commissioner of Taxation and Finance" and delete reference to "Tax Commission".

Effective immediately (4/19/89) and applicable to taxable years beginning on or after 1/1/89.

658(d)                      61                      196

Authorizes the Commissioner of Taxation and Finance to require, by regulation, that any or all of the information returns required to be made by employers and others paying \$600 or more of wages, interest, dividends

etc., and the reconciliation of statements of payments made to other persons, be filed on magnetic media or in other machine readable form. Such regulations are to conform, to the extent practicable, with Federal regulations and instructions pursuant to Section 6011 of the IRC and would require any employer having 250 or more employees in New York State to file wage and tax statements on magnetic media or in other machine readable form. A filer may seek exemption from the magnetic media filing requirement for a particular period if the filer proves that imposition of such requirement for that period would result in undue hardship.

Also makes a technical amendment to make reference to "Commissioner of Taxation and Finance" and delete reference to "Tax Commission".

Effective immediately (4/19/89).

671(b)

61

197

Amendment requires that proceeds from the New York State Lottery won by New York State residents in excess of \$5,000 be subject to withholding at the maximum tax rate. In the case of payments in installments, each installment would be subject to withholding if the proceeds are in excess of \$5,000.

Also requires that where the amount of proceeds is at least 300 times as large as the amount wagered, proceeds paid to residents of more than \$1,000 from wagering in a parimutuel horse racing pool be subject to withholding at the maximum tax rate.

A payer is to determine the residence of the payee in accordance with regulations or instructions of the Commissioner of Taxation and Finance. In the absence of any such regulations or instructions, a payer may rely on the address supplied by the payee for purposes of Federal Form

W-2G, "Statement for Recipients of Certain Gambling Winnings".

If a payee of lottery winnings changes status from resident to nonresident, the payee may, in lieu of continued withholding, elect to accrue and pay tax on all future lottery installments in the year of status change.

Effective immediately (4/19/89) and applicable on the same date that Chapter 782 of the Laws of 1988 takes effect. Chapter 782 of the Laws of 1988 became effective the first full calendar year quarter following 45 days after the required approval by the Internal Revenue Service, which was July 1, 1989. However, it has been interpreted that it was intended that this legislation be applicable to withholding on proceeds paid no sooner than July 18, 1989. Therefore, withholding on proceeds commenced with proceeds paid on and after July 18, 1989.

61                      198

Generally the same as amendment made to this Law Section by Bill Section 197 of this Chapter.

Effective immediately (4/19/89) and shall take effect on 7/18/89 and shall apply to proceeds of lottery and parimutuel wages paid on or after such date. However, the amendments made by this Bill Section expired and were deemed repealed on the same date that Chapter 782 of the Laws of 1988 took effect (July 1, 1989).

Affects 671(b)            392                      1

The off-set of applying lottery winnings to past-due support will take effect for taxable years beginning on or after 1/1/90 (see the amendments adding new Tax Law Section 1613-a and amending Social Services Law Section 111-6).

NOTE: The Commissioner of Social Services has opined that taxes will be withheld from lottery prizes of more than \$5,000, as required by Section 671(b) of the Tax Law, before any amount thereof is applied to past-due support.

|                |     |     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
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| 671(b)(1)(B)   | 114 | 11  | <p>Amendment extends withholding to any member or employee contributions to a retirement system or pension fund picked up or paid by an employer pursuant to Section 13-225.1, 13-327.1 or 13-125.1 of the Administrative Code of the City of New York.</p> <p>Effective immediately (5/30/89), provided this Act shall remain in force and effect only so long as, pursuant to Federal law, contributions picked up under this Act are not includible as gross income of a member for Federal income tax purposes until distributed or made available to the member.</p> |
| 684(a) and (m) | 61  | 117 | <p>Technical amendments to make reference to "Commissioner of Taxation and Finance" and delete reference to "Tax Commission".</p> <p>Effective immediately (4/19/89). The effective date of this Bill Section is the same as the amendments made to Section 697(j) of the Tax Law (relating to interest) by Bill Section 120 of Chapter 61.</p>                                                                                                                                                                                                                           |
| 684(i) and (j) | 61  | 147 | <p>Repeals subsections (i) and (j) and reletters current subsections (e), (f), (g), (h), (k), (l), (m) and (n) to be subsections (d), (e), (f), (g), (h), (i), (j) and (k) respectively.</p> <p>Prior to repeal, subsections (i) and (j) provided a 30 day interest free period with respect to payment of a notice of proposed increase in tax and a 90 day interest free period with respect to a notice of deficiency.</p>                                                                                                                                             |



|           |    |     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|-----------|----|-----|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|           |    |     | <p>Effective immediately (4/19/89) and applicable to notices of proposed increase of tax, and notices of deficiency issued on or after 11/1/89.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| 685(c)(1) | 61 | 118 | <p>Technical conforming amendment with respect to interest rates to reflect the amendments made to Section 697(j) of the Tax Law by Bill Section 120 of Chapter 61.</p> <p>Effective immediately (4/19/89) an applicable to interest chargeable or due on taxes or on any other amounts which remain or become due or overpaid on or after 9/1/89; provided however, interest chargeable or due on or before 8/31/89 will be at the rate set pursuant to Section 697(j) of the Tax Law prior to its amendment by Bill Section 120 of Chapter 61.</p>                                                                                                   |
| 687(c)    | 61 | 150 | <p>Provides that <u>no</u> interest shall be payable on any claim for credit or refund of any overpayment, attributable to a Federal change or correction where the report or amended return required by Section 659 of the Tax Law is not filed within the ninety day period specified by such Section. Also deletes reference to "Tax Commission" and makes reference to "Commissioner of Taxation and Finance".</p> <p>Effective immediately (4/19/89) and applicable to taxable years beginning on or after 1/1/89. (This effective date has been interpreted to be applicable to returns for taxable years beginning in 1989 and thereafter.)</p> |
| 688(a)    | 61 | 119 | <p>Technical amendment to make reference to "Commissioner of Taxation and Finance" and delete reference to "Tax Commission".</p> <p>Effective immediately (4/19/89). The effective date of this Bill Section is the same as the amendments made to</p>                                                                                                                                                                                                                                                                                                                                                                                                 |

Section 697(j) of the Tax Law (relating to interest) by Bill Section 120 of Chapter 61.

|           |    |     |                                                                                                                                                                                                                 |
|-----------|----|-----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 688(a)(3) | 61 | 151 | Provides that <u>no</u> interest will be allowed for an overpayment claimed on a late filed or amended return or claim for credit or refund for any day before the date on which such return or claim is filed. |
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Effective immediately (4/19/89) and applicable to taxable years beginning on or after 1/1/89. (This effective date has been interpreted to be applicable to returns for taxable years beginning in 1989 and thereafter.)

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| 688(a)(4) and (5) | 61 | 152 | The last unnumbered paragraph of Section 688(a) is numbered to be paragraph (5) and a new paragraph (4) is added and provides that, to the extent provided by regulations, where an item of income, gain, loss, deduction or credit is changed from the taxable year in which it is reported to the taxable year in which it belongs and the change results in an underpayment in a taxable year and an overpayment in some other taxable year, the interest limitation provisions in paragraph (3) of this subsection (see Bill Section 151 of Chapter 61) will not be applicable where the result would be the taxpayer would not be allowed interest for a length of time with respect to an overpayment while being required to pay interest on an equivalent amount of the related underpayment. |
|-------------------|----|-----|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

Effective immediately (4/19/89) and applicable to taxable years beginning on or after 1/1/89. (This effective date has been interpreted to be applicable to returns for taxable years beginning in 1989 and thereafter.)

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|--------|----|-----|-----------------------------------------------------------------------------------------------------------------------|
| 688(c) | 61 | 153 | Provides that where the Department credits or refunds an overpayment of tax within three months after the due date of |
|--------|----|-----|-----------------------------------------------------------------------------------------------------------------------|

the return or within three months after such return is filed, whichever is later, or within three months after an amended return or claim for credit or refund is filed, no interest will be allowed on such overpayment.

Effective immediately (4/19/89) and applicable to taxable years beginning on or after 1/1/89. (This effective date has been interpreted to be applicable to returns for taxable years beginning in 1989 and thereafter.)

686 9

Provides that where the Department credits or refunds an overpayment of tax within six months after the demand referred to in Section 651(b)(6) of the Tax Law is filed, no interest will be allowed on such overpayment.

Effective immediately (7/22/89) and applicable to overpayments for taxable years beginning on or after 1/1/90.

688(g) 61 154

Technical conforming amendment to reflect the amendments made to Section 687(c) of the Tax Law by Bill Section 150 of Chapter 61.

Effective immediately (4/19/89) and applicable to taxable years beginning on or after 1/1/89. (This effective date has been interpreted to be applicable to returns for taxable years beginning in 1989 and thereafter.)

697(j) 61 120

Provides that the Commissioner of Taxation and Finance has the authority to set the rates of interest applicable to Sections 684, 685 and 688 of the Tax Law. If no such rate is set, such rate will be deemed to be set at 6% per annum.

The rate of interest set shall be the sum of the Federal short-term rate plus 1%.

The amendment made by this section also provides (a) a definition of the Federal short-term rate, (b) the period during

which the rate applies, (c) a special rule for individual estimated tax and (d) a special rule for the month of September, 1989.

In addition, this admendment provides that the Commissioner of Taxation and Finance shall publish in the miscellaneous section of the State Register and give other general notice of the interest rates to be set no later than 20 days preceding the first day of the calendar quarter during which such interest rates apply. (No longer required to be done by regulation.)

Also, in the case of interest payable by an employer with respect to income taxes required to be withheld and paid over pursuant to the provisions of Part V of Article 22 of the Tax Law and with respect to interest payable to an employer pursuant to Section 686(c) of the Tax Law, the rates of interest provided for by this Section shall be the overpayment and underpayment rates of interest provided in Section 1096(e)(2) of the Tax Law (Article 27 of the Tax Law - Corporate Tax Procedure).

Effective immediately (4/19/89) and applicable to interest chargeable or due on taxes or on any other amounts which remain or become due or overpaid on or after 9/1/89; provided however, interest chargeable or due on or before 8/31/89 will be at the rate set pursuant to Section 697(j) of the Tax Law prior to its amendment by this Bill Section.

Unconsolidated  
(Affects Section  
685(c))

61

363

Provides that no addition to tax shall be made with respect to the portion of any underpayment of an installment of estimated tax due prior to 4/19/89, which was created or increased by any provision of Chapter 61.

Effective immediately (4/19/89) and applicable to taxable years beginning on or after 1/1/89.

Article 1

| <u>Law Section</u> | <u>Chapter</u> | <u>Bill Section</u> | <u>Brief Summary</u>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|--------------------|----------------|---------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <u>9</u>           | <u>61</u>      | <u>145</u>          | <p>The amendment made by this Bill Section adds a new Section 9 to the Tax Law relating to special rules regarding the making of certain payments of tax by electronic funds transfer (EFT). Such Section authorizes the Commissioner of Taxation and Finance to require, by regulations, that quarter-monthly withholding tax filers pay such liabilities by EFT on or before the prescribed due date to a financial institution designated by the Commissioner. The Commissioner shall designate only those financial institutions designated by the Comptroller as depositories pursuant to Section 171-a of the Tax Law.</p> <p>Also provides that payments of such tax shall be deemed to be made on the date the payment is received by the designated agent of the Department of Taxation and Finance. However, in the case of taxpayers who are required by this Section to pay by EFT but elect not to do so, the tax shall not be deemed to be timely paid and the accompanying withholding tax return shall be deemed to be timely filed where the taxpayer mails such return and a certified check for the amount of tax liability on or before the second business day prior to the applicable due date provided by law.</p> <p>These amendments also require that on or before the thirtieth calendar day following the date the regulations relating to these provisions become effective, the Commissioner shall notify taxpayers required to participate in the EFT program of their responsibilities. The notice shall also specify that the first payment of tax by EFT shall be made on an applicable due date occurring on or after 30 days following</p> |

receipt by the taxpayer of the notice. However, the taxpayer may select an optional applicable due date occurring no later than 60 days following receipt by the taxpayer of the notice.

In addition, these amendments provide special rules for health care providers and educational organizations, provisions for exemption from the EFT program, and rules for voluntary participation in the EFT program and return substitution under the EFT program.

Also, these amendments specify certain items to be included in the regulations necessary to implement EFT. However, it is made clear that the regulations are not necessarily limited to these items.

Effective immediately (4/19/89). However, the provisions relating to return substitution shall be in effect only through 12/31/92.

Affects 9

61

146

Provides that on or before 7/1/91 the Commissioner shall submit a report to the Governor, the Chairman of the Senate Finance Committee and the Chairman of the Assembly Ways and Means Committee evaluating the effects of the EFT program on the Department and on taxpayers. The report shall also describe the feasibility of future expansion of such program.

Article 8

| <u>Law Section</u>             | <u>Chapter</u> | <u>Bill Section</u> | <u>Brief Summary</u>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|--------------------------------|----------------|---------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 171-a (Dep. and Dis. of Rev.)  | 686            | 1                   | <p>Amendment provides that the Department of Taxation and Finance shall authorize the State Comptroller to pay, to a non-obligated spouse, the amount of overpayment originally withheld and the interest on such amount, for past-due support or default in repayment of a guaranteed student, State University or City University loan, that is due such non-obligated spouse and which was credited against such past-due support or default of the obligated spouse in accordance with Section 651(b)(6) of the Tax Law. The Comptroller shall deduct from subsequent payments to the Department of Social Services, the State University of New York, the City University of New York or the Higher Education Services Corporation, whichever had been credited, the amount originally withheld from the non-obligated spouse's overpayment and credit such deducted amount to the general fund.</p> <p>Effective immediately (7/22/89) an applicable to overpayments for taxable years beginning on or after 1/1/90.</p> |
| Affects 171-a (Wage Reporting) | 21             | 1                   | <p>This amendment amends Section 7 of Chapter 545 of the Laws of 1978, relating to the Wage Reporting System (W-RS), as amended by Chapter 9 of the Laws of 1987, to extend wage reporting until 3/31/91.</p> <p>Effective immediately (3/31/89).</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |

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|----------|-----|---|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 171-c(3) | 686 | 2 | <p>Provides that the agreement entered into between the Commissioner of Taxation and Finance and the Commissioner of the State Department of Social Services shall include the procedure for reimbursement to the State Comptroller by the State Department of Social Services for any overpayment and interest which was credited against past-due support owed by a taxpayer filing a joint return, but refunded by the Comptroller, pursuant to Section 651(b)(6) of the Tax Law, to a spouse not liable for the past due support owed by such taxpayer.</p> <p>Also deletes reference to "Tax Commission" and makes reference to "Commissioner of Taxation and Finance".</p> <p>Effective immediately (7/22/89) and applicable to overpayments for taxable years beginning on or after 1/1/90.</p> |
| 171-c(7) | 686 | 3 | <p>Provides that the written notice sent to a taxpayer having an overpayment which is being credited against past-due support include notification to any other person who may have filed a joint return with such taxpayer of the steps such other person may take in order to secure his or her proper share of the refund.</p> <p>Also deletes reference to "Tax Commission" and makes reference to "Commissioner of Taxation and Finance".</p> <p>Effective immediately (7/22/89) and applicable to overpayments for taxable years beginning on or after 1/1/90.</p>                                                                                                                                                                                                                               |



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| 171-d(3) | 686 | 4 | <p>Provides that the agreement entered into between the Commissioner of Taxation and Finance and the President of the New York State Higher Education Services Corporation include the procedure for reimbursement to the State Comptroller by the New York State Higher Education Services Corporation for any overpayment and interest which was credited against the amount of default in repayment of a guaranteed student loan owed by a taxpayer filing a joint return, but refunded by the Comptroller, pursuant to Section 651(b)(6) of the Tax Law, to a spouse not liable for the amount of default in repayment of a guaranteed student loan owed by such taxpayer.</p> <p>Also deletes reference to "Tax Commission" and makes reference to "Commissioner of Taxation and Finance"</p> <p>Effective immediately (7/22/89) and applicable to overpayments for taxable years beginning on or after 1/1/90.</p> |
| 171-d(6) | 686 | 5 | <p>Provides that the written notice sent to a taxpayer having an overpayment which is being credited against a default in repayment of a guaranteed student loan include notification to any other person who may have filed a joint return with such taxpayer of the steps such other person may take in order to secure his or her proper share of the refund.</p> <p>Also deletes reference to "Tax Commission" and makes reference to "Commissioner of Taxation and Finance".</p> <p>Effective immediately (7/22/89) and applicable to overpayments for taxable years beginning on or after 1/1/90.</p>                                                                                                                                                                                                                                                                                                              |
| 171-e(4) | 686 | 6 | <p>Provides that the agreement entered into between the Commissioner of Taxation and Finance and the State University of New York and City University of New York include the procedure for reimbursement to the State Comptroller by the State</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |

University of New York or the City University of New York for any overpayment and interest which was credited against the amount of default on repayment of a State University loan or a City University loan owed by a taxpayer filing a joint return, but refunded by the Comptroller, pursuant to Section 651(b)(6) of the Tax Law, to a spouse not liable for the amount of default in repayment of a State University loan or City University loan owed by such taxpayer.

Also deletes reference to "Tax Commission" and makes reference to "Commissioner of Taxation and Finance"

Effective immediately (7/22/89) and applicable to overpayments for taxable years beginning on or after 1/1/90.

171-e(7)

686

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Provides that the written notice sent to a taxpayer having an overpayment which is being credited against the amount of a default in repayment of a State University loan or City University loan include notification to any other person who may have filed a joint return with such taxpayer of the steps such other person may take in order to secure his or her proper share of the refund.

Also deletes reference to "Tax Commission" and makes reference to "Commissioner of Taxation and Finance"

Effective immediately (7/22/89) and applicable to overpayments for taxable years beginning on or after 1/1/90.

Article 30

| <u>Law Section</u> | <u>Chapter</u> | <u>Bill Section</u> | <u>Brief Summary</u>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|--------------------|----------------|---------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1301(a)            | 241            | 95                  | The increased City of New York personal income tax rates on City residents remain in effect through 1990.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| 1304(b)            | 241            | 96                  | The increased City of New York personal income tax rates on resident individuals, estates and trusts remain in effect through 1990.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| Affects 1309       | 61             | 197 and 198         | <p>The amendments made by these Bill Sections to Section 671(b) of the Tax Law, with respect to withholding on certain gambling winnings, affect Section 1309 of the Tax Law to the extent that the provisions of Section 671 are incorporated by reference in Section 1309.</p> <p>Effective the same date as the amendments to Section 671(b) of the Tax Law by Bill Sections 197 and 198 of Chapter 61.</p>                                                                                                                                                                                                                                      |
| 1313               | 686            | 10                  | Amendment provides that the Department of Taxation and Finance shall authorize the State Comptroller to pay, to a non-obligated spouse, the amount of overpayment originally withheld, and the interest on such amount, for past-due support or default in repayment of a guaranteed student, State University or City University loan, that is due such non-obligated spouse and which was credited against such past-due support or default of the obligated spouse in accordance with Section 651(b)(6) of the Tax Law. The Comptroller shall deduct from subsequent payments, to the Department of Social Services, the State University of New |

York, the City University of New York, or the Higher Education Services Corporation, whichever had been credited, the amount originally withheld from the non-obligated spouse's overpayment, and credit such deducted amount to the general fund.

Also deletes reference to "Tax Commission" and makes reference to "Commissioner of Taxation and Finance"

Effective immediately (7/22/89) and applicable to overpayments for taxable years beginning on or after 1/1/90.

Article 30-A

| <u>Law Section</u> | <u>Chapter</u> | <u>Bill Section</u> | <u>Brief Summary</u>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|--------------------|----------------|---------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Affects 1329       | 61             | 197 and 198         | <p>The amendments made by these Bill Sections to Section 671(b) of the Tax Law, with respect to withholding on certain gambling winnings, affect Section 1329 of the Tax Law to the extent that the provisions of Section 671 are incorporated by reference in Section 1329.</p> <p>Effective the same date as the amendments to Section 671(b) of the Tax Law by Bill Sections 197 and 198 of Chapter 61.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| 1333               | 686            | 11                  | <p>Amendment provides that the Department of Taxation and Finance shall authorize the State Comptroller to pay, to a non-obligated spouse, the amount of overpayment originally withheld, and the interest on such amount, for past-due support or default in repayment of a guaranteed student, State University or City University loan, that is due such non-obligated spouse and which was credited against such past-due support or default of the obligated spouse in accordance with Section 651(b)(6) of the Tax Law. The Comptroller would then deduct from subsequent payments, to the Department of Social Services, the State University of New York, the City University of New York, or the Higher Education Services Corporation, whichever had been credited, the amount originally withheld from the non-obligated spouse's overpayment, and credit such deducted amount to the general fund.</p> <p>Also deletes reference to "Tax Commission" and makes reference to "Commissioner of Taxation and Finance".</p> <p>Effective immediately (7/22/89) and applicable to overpayments for taxable years beginning on or after 1/1/90.</p> |

Article 30-B

| <u>Law Section</u> | <u>Chapter</u> | <u>Bill Section</u> | <u>Brief Summary</u>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|--------------------|----------------|---------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1340(c)(1)(c)      | 114            | 12                  | <p>Amendment extends the definition of wages to include the amount of member or employee contributions to a retirement system or pension fund picked up or paid by an employer pursuant to Section 13-225.1, 13-327.1 or 13-125.1 of the Administrative Code of the City of New York.</p> <p>Effective immediately (5/30/89), provided this Act shall remain in force and effect only so long as, pursuant to Federal law, contributions picked up under this Act are not includible as gross income of a member for Federal income tax purposes until distributed or made available to the member.</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)               | 114            | 10                  | <p>Amendment extends the definition of "wages" to include the amount of member or employee contributions to a retirement system or pension fund picked up or paid by an employer pursuant to Section 13-225.1, 13-327.1 or 13-125.1 of Title 13 of the Administrative Code of the City of New York.</p> <p>Effective immediately (5/30/89), provided this Act shall remain in force and effect only so long as, pursuant to Federal law, contributions picked up under this Act are not includible as gross income of a member for Federal income tax purposes until distributed or made available to the member.</p> |
| 2-A(a)             | 241            | 107                 | <p>The increased City of New York nonresident earnings tax rates remain in effect through 1990.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |

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

| <u>Law</u><br><u>Section</u> | <u>Chapter</u> | <u>Bill</u><br><u>Section</u> | <u>Brief Summary</u>                                                                                                                                                                                                |
|------------------------------|----------------|-------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 11-1701<br>(Open paragraph)  | 241            | 104                           | The increased City of New York personal income tax rates on resident individuals, estates and trusts remain in effect through 1990.                                                                                 |
| 11-1701(b)                   | 241            | 105                           | The increased City of New York personal income tax rates on resident individuals, estates and trusts remain in effect through 1990.                                                                                 |
| 11-1712(b)(26)               | 114            | 8                             | Same as amendment to Section 612(b)(26) of Article 22 by Bill Section 7 of Chapter 114.                                                                                                                             |
| 11-1712(b)(30)               | 61             | 359                           | Same as amendment adding Section 612(b)(30) to Article 22 by Bill Section 356 of Chapter 61.                                                                                                                        |
| 11-1712(c)(3)                | 664            | 2                             | Same as amendment to Section 612(c)(3) of Article 22 by Bill Section 1 of Chapter 664.                                                                                                                              |
| 11-1712(t)                   | 61             | 360                           | Same as amendment adding Section 612(t) to Article 22 by Bill Section 357 of Chapter 61.                                                                                                                            |
| 11-1715(c)(7)                | 61             | 361                           | Same as amendment adding Section 615(c)(7) to Article 22 by Bill Section 358 of Chapter 61.                                                                                                                         |
| 11-1751(b)(5)                | 686            | 12                            | Same as amendment to Section 651(b)(6) of Article 22 by Bill Section 8 of Chapter 686.                                                                                                                              |
| Affects<br>11-1758(d)        | 61             | 196                           | The amendment made to Section 658(d) of Article 22 by Bill Section 196 of Chapter 61 would be desirable in Section 11-1758(d). However, such amendment is not absolutely necessary, since the provisions of Section |



|                       |     |     |                                                                                                                                      |
|-----------------------|-----|-----|--------------------------------------------------------------------------------------------------------------------------------------|
|                       |     |     | 1312 of Article 30 (New York City Personal Income Tax Law) incorporates the provisions of Section 658(d) of Article 22 by reference. |
| 11-1771(b)            | 61  | 199 | Same as amendment to Section 671(b) of Article 22 by Bill Section 197 of Chapter 61.                                                 |
|                       | 61  | 200 | Same as amendment to Section 671(b) of Article 22 by Bill Section 198 of Chapter 61.                                                 |
| 11-1771(b)(1)(B)      | 114 | 13  | Same as amendment to Section 671(b)(1)(B) of Article 22 by Bill Section 11 of Chapter 114.                                           |
| 11-1784(a) and (m)    | 61  | 141 | Same as amendments to Section 684(a) and (m) of Article 22 by Bill Section 117 of Chapter 61.                                        |
| 11-1784(i) and (j)    | 61  | 149 | Same as amendments to Section 684(i) and (j) of Article 22 by Bill Section 147 of Chapter 61.                                        |
| 11-1785(c)(1)         | 61  | 142 | Same as amendment to Section 685(c)(1) of Article 22 by Bill Section 118 of Chapter 61.                                              |
| 11-1787(c)            | 61  | 160 | Same as amendment to Section 687(c) of Article 22 by Bill Section 150 of Chapter 61.                                                 |
| 11-1788(a)            | 61  | 143 | Same as amendment to Section 688(a) of Article 22 by Bill Section 119 of Chapter 61.                                                 |
| 11-1788(a)(3)         | 61  | 161 | Same as amendment to Section 688(a)(3) of Article 22 by Bill Section 151 of Chapter 61.                                              |
| 11-1788(a)(4) and (5) | 61  | 162 | Same as amendments to Section 688(a)(4) and (5) of Article 22 by Bill Section 152 of Chapter 61.                                     |
| 11-1788(c)            | 61  | 163 | Same as amendment to Section 688(c) of Article 22 by Bill Section 153 of Chapter 61.                                                 |

|                                             |     |     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|---------------------------------------------|-----|-----|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                             | 686 | 13  | Same as amendment to Section 688(c) of Article 22 by Bill Section 9 of Chapter 686.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| 11-1788(g)                                  | 61  | 164 | Same as amendment to Section 688(g) of Article 22 by Bill Section 154 of Chapter 61.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| 11-1797(j)                                  | 61  | 144 | Same as amendment to Section 697(j) of Article 22 by Bill Section 120 of Chapter 61.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| 11-1798                                     | 686 | 14  | <p>Amendment provides that the Department of Taxation and Finance shall authorize the State Comptroller to pay, to a non-obligated spouse, the amount of overpayment originally withheld and the interest on such amount, for past-due support or default in repayment of a guaranteed student, State University or City University loan, that is due such non-obligated spouse and which was credited against such past-due support or default of the obligated spouse in accordance with Section 651(b)(6) of the Tax Law. The Comptroller shall deduct from subsequent payments to the Department of Social Services, the State University of New York, the City University of New York or the Higher Education Services Corporation, whichever had been credited, the amount originally withheld from the non-obligated spouse's overpayment and credit such deducted amount to the general fund.</p> <p>Also deletes reference to "Tax Commission" and makes reference to "State Commissioner of Taxation and Finance"</p> <p>Effective immediately (7/22/89) and applicable to overpayments for taxable years beginning on or after 1/1/90.</p> |
| Unconsolidated (Affects Section 11-1785(c)) | 61  | 363 | Provides that no addition to tax shall be made with respect to the portion of any underpayment of an installment of estimated tax due prior to 4/19/89, which was created or increased by any provision of Chapter 61.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |

TSB-M-90 (1) I  
Income Tax  
January 2, 1990

Effective immediately (4/19/89) and  
applicable to taxable years beginning on or  
after 1/1/89.

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

| <u>Law</u><br><u>Section</u> | <u>Chapter</u> | <u>Bill</u><br><u>Section</u> | <u>Brief Summary</u>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|------------------------------|----------------|-------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 11-1901(e)                   | 114            | 9                             | <p>Technical correcting amendment to clarify that "wages" include the amount of member or employee contributions to a retirement system or pension fund picked up or paid by an employer pursuant to Section 517(f) or 613(d) of the Retirement and Social Security Law.</p> <p>Amendment also extends the definition of "wages" to include the amount of member or employee contributions to a retirement system or pension fund picked up or paid by an employer pursuant to Section 13-225.1, 13-327.1 or 13-125.1 of Title 13 of the Administrative Code of the City of New York.</p> <p>Effective immediately (5/30/89), provided this Act shall remain in force and effect only so long as, pursuant to Federal law, contributions picked up under this Act are not includible as gross income of a member for Federal income tax purposes until distributed or made available to the member.</p> |
| 11-1902(a)                   | 241            | 106                           | <p>The increased City of New York nonresident earnings tax rates remain in effect through 1990.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |

Article IX of the  
Codes and Ordinances of the City of Yonkers

| <u>Law</u><br><u>Section</u> | <u>Bill</u><br><u>Chapter</u> | <u>Section</u> | <u>Brief Summary</u>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|------------------------------|-------------------------------|----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 92-85(b)(4)(B)               | 686                           | 15             | <p>Amended to provide that where a joint return is filed and a non-obligated spouse demands that the portion of the overpayment and interest, from such return, attributable to such spouse, not be credited against past-due support or an amount of default in repayment of a guaranteed student, State University or City University loan owed by the other spouse, such demand must be filed (a) with the return of the spouse not liable for the past-due support or default in repayment of such loans or (b) with the State Commissioner of Taxation and Finance within 10 days after notification is provided to such spouse by the Commissioner pursuant to Section 171-c(7), 171-d(6) or 171-e(7) of the Tax Law.</p> <p>Also deletes reference to "Tax Commission" and makes reference to "State Commissioner of Taxation and Finance".</p> <p>Effective immediately (7/22/89) and applicable to overpayments for taxable years beginning on or after 1/1/90.</p> |

Article X of the  
Codes and Ordinances of the City of Yonkers

| <u>Law<br/>Section</u> | <u>Chapter</u> | <u>Bill<br/>Section</u> | <u>Brief Summary</u>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|------------------------|----------------|-------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Affects 92-88          | 61             | 197 and<br>198          | <p>The amendments made by these Bill Sections to Section 671(b) of the Tax Law, with respect to withholding on certain gambling winnings, affect Section 92-88 of the Codes and Ordinances of the City of Yonkers to the extent that the provisions of Section 671 are incorporated by reference in Section 92-88.</p> <p>Effective the same date as the amendments to Section 671(b) of the Tax Law by Bill Sections 197 and 198 of Chapter 61.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| 92-94                  | 686            | 16                      | <p>Amendment provides that the Department of Taxation and Finance shall authorize the State Comptroller to pay, to a non-obligated spouse, the amount of overpayment originally withheld, and the interest on such amount, for past-due support or default in repayment of a guaranteed student, State University or City University loan, that is due such non-obligated spouse and which was credited against such past-due support or default of the obligated spouse in accordance with Section 651(b)(6) of the Tax Law. The Comptroller shall deduct from subsequent payments, to the Department of Social Services, the State University of New York, the City University of New York, or the Higher Education Services Corporation, whichever ad been credited, the amount originally withheld from the non-obligated spouse's overpayment, and credit such deducted amount to the general fund.</p> <p>Also deletes reference to "President of the State Tax Commission" and makes reference to "State Commissioner of Taxation and Finance".</p> |

|          |     |    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|----------|-----|----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 92-98(c) | 114 | 14 | <p>Effective immediately (7/22/89) and applicable to overpayments for taxable years beginning on or after 1/1/90. Amendment extends the definition of wages to include the amount of member or employee contributions to a retirement system or pension fund picked up or paid by an employer pursuant to Section 13-225.1, 13-327.1 or 13-125.1 of the Administrative Code of the City of New York.</p> <p>Effective immediately (5/30/89), provided this Act shall remain in force and effect only so long as, pursuant to Federal law, contributions picked up under this Act are not includible as gross income of a member for Federal income tax purposes until distributed or made available to the member.</p> |
|----------|-----|----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|