

1986 AMENDMENTS TO THE OMNIBUS ACT OF 1985-
CHAPTERS 411 AND 412, LAWS OF 1986

Chapters 411 and 412 of the Laws of 1986 provide the following amendments to the Omnibus Act of 1985:

§1132(c) - effective July 21, 1986 - corrects a cross reference.

§1134(a)(4)(D) - effective July 21, 1986 - corrects a typographical error.

§1145(a)(i) - effective September 1, 1986 - provides that the penalty of no less than \$50. for failure to file a return applies only to persons required to register with the Tax Commission, as provided in section 1134.

§1147(b) - effective September 1, 1986 - provides that the time limitation for assessing a vendor is three years from the date of filing a return, except in the case of a willfully false or fraudulent return or where no return has been filed. In such instances, there are no time limitations.

§1817(c)(1) - effective July 21, 1986 - clarifies that this provision applies to anyone who willfully fails to collect, from a customer, the tax imposed under Article 28 of the Tax Law. Such willful failure constitutes a misdemeanor.

§1817(g) - effective July 21, 1986 - provides that a person shall be guilty of a misdemeanor if he (1) willfully fails to charge tax separately; (2) willfully fails to state the tax separately on the bill, statement, memorandum or receipt or (3) refers or causes reference to be made to the tax in a form or manner other than that required by Article 28 of the Tax Law.