

**A5359-B** Magnarelli Same as [S 3956-B](#) DEFRANCISCO

Tax Law

TITLE....Relates to procedures involving taxpayer interviews

02/18/15 referred to ways and means

05/27/15 amend and recommit to ways and means

05/27/15 print number 5359a

06/09/15 reported referred to rules

06/10/15 amend and recommit to rules 5359b

06/15/15 reported

06/15/15 rules report cal.349

06/15/15 ordered to third reading rules cal.349

06/16/15 passed assembly

06/16/15 delivered to senate

06/16/15 REFERRED TO RULES

06/16/15 SUBSTITUTED FOR S3956B

06/16/15 PASSED SENATE

06/16/15 RETURNED TO ASSEMBLY

11/10/15 delivered to governor

11/20/15 vetoed memo.231

11/20/15 tabled

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## VETO MESSAGE - No. 231

TO THE ASSEMBLY:

I am returning herewith, without my approval, the following bill:

Assembly Bill Number 5359-B, entitled:

"AN ACT to amend the tax law, in relation to procedures involving taxpayer interviews"

NOT APPROVED

This bill would amend the Tax Law to prohibit contact between the Department of Taxation and Finance (DTF) and taxpayers when the taxpayer is represented by an Internal Revenue Service (IRS) enrolled agent or other representative.

Current law already requires DTF to recognize IRS enrolled agents as representatives of taxpayers. Yet this bill would impose additional restrictions on DTF that would impede payment processing, collection efforts, and basic scheduling and functions. For example, taxpayers with powers of attorney on file with DTF would be prohibited from consenting to, or initiating direct communications with DTF on matters such as making payment arrangements, resolving process issues, or seeking assistance from DTF's taxpayer rights advocate. It would also put DTF in conflict with federal procedures that permit the IRS to work directly with a taxpayer if the taxpayer has initiated contact with the agency. For these reasons, I am constrained to veto this bill.

The bill is disapproved.

(signed) ANDREW M. CUOMO

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