

**LOCAL LAWS
OF
THE CITY OF NEW YORK
FOR THE YEAR 1988**

No. 62

Introduced by Council Member Katzman (by the request of the Mayor); also Council member Wooten.

A LOCAL LAW

To amend the administrative code of the city of New York, in relation to the publication of formal hearing determinations or decisions rendered by the commissioner of finance in certain tax cases.

Be it enacted by the Council as follows:

Section 1. Subdivision a of section 11-716 of the administrative code of the city of New York is amended to read as follows:

a. Except in accordance with proper judicial order or as otherwise provided by law, it shall be unlawful for the commissioner of finance, the department of finance of the city, any officer or employee of the department of finance of the city, any person engaged or retained by such department on an independent contract basis, or any person who, pursuant to this section, is permitted to inspect any return or to whom a copy, an abstract or a portion of any return is furnished, or to whom any information contained in any return is furnished, to divulge or make known in any manner any information relating to the business of a taxpayer contained in any return required under this chapter. The officers charged with the custody of such returns shall not be required to produce any of them or evidence of anything contained in them in any action or proceeding in any court, except on behalf of the commissioner of finance in an action or proceeding under the provisions of this chapter, or behalf of any party to any action or proceeding under the provisions of this chapter when the returns or facts shown thereby are directly involved in such action or proceeding, in either of which events the courts may require the production of, and may admit in evidence so much of said registration returns or of the facts shown thereby, as are pertinent to the action or proceeding and no more. *The commissioner of finance may, nevertheless, publish a copy or a summary of any determination or decision rendered after a formal hearing held pursuant to section 11-708 or 11-709 of this chapter.* Nothing herein shall be construed to prohibit the delivery to a taxpayer or the taxpayer's duly authorized representative of a certified copy of any return filed in connection with his or her tax; nor to prohibit the delivery of such a certified copy of such return or of any information contained in or relating thereto, to the United States of America or any department thereof, the state of New York or any department thereof, any agency or any department of the city of New York provided the same is requested for official business; nor to prohibit the inspection for official business of such returns by the corporation counsel or other legal representatives of the city or by the district attorney of any county within the city; nor to prohibit the publication of statistics so classified as to prevent the identification of particular returns or items [hereof] thereof.

§2. Subdivision a of a section 11-818 of such code is amended to read as follows:

a. Except in accordance with proper judicial order, or as otherwise provided by law, it shall be unlawful for the commissioner of finance or any other officer or employee of the city to divulge or

make known in any manner any information relating to or contained in any registration, or any kind of return filed hereunder. The officers charged with the custody of such registration and returns pertaining to the tax hereunder shall not be required to produce any of them or evidence of anything contained in them in any action or proceeding in any court, except on behalf of the city, the commissioner of finance in an action or proceeding under the provisions of this chapter, or on behalf of any party to any action or proceeding under the provisions of this chapter when registration, the return or facts shown therein are directly involved in such action or proceeding, in either of which events the courts may require the production of, and may admit in evidence, so much of said registration, return or of the facts shown therein, as are pertinent to the action or proceeding and no more. *The commissioner of finance may, nevertheless, publish a copy or a summary of any determination or decision rendered after a formal hearing held pursuant to section 11-810 or 11-811 of this chapter.* Nothing herein shall be construed to prohibit the delivery to a person or such person's duly authorized representative of a certified copy of any registration or return filed by such person; nor to prohibit the delivery of any original return, with any notation that the commissioner of finance may cause to be made thereon, to the person filing the return, whether such person files the return on his or her own behalf or on behalf of another, or to the person on whose behalf the return is filed; nor to prohibit the commissioner of finance from providing by regulation for the display or production of any original return, as an indicium of payment of the tax imposed by this chapter; nor to prohibit the publication of statistics so classified as to prevent the identification of particular registrations and returns and the items thereof; nor to prohibit the delivery of a certified copy of any registration or return to the United States of America or any department thereof, the state of New York or any department thereof, the city of New York or any department thereof provided it is requested for official business, nor to prohibit the inspection by the corporation counsel or other legal representatives of the city, or by the district attorney of any county within the city of the registration or return of any person who shall bring action to set aside or review any tax hereunder, or against whom an action or proceeding under this chapter is instituted. Returns, or reproductions thereof upon photographic film, pertaining to any motor vehicle registered hereunder shall be preserved for three years and thereafter until the commissioner of finance permits them to be destroyed.

§3. Subdivision a of section 11-1116 of such code is amended to read as follows:

a. Except in accordance with proper judicial order or as otherwise provided by law, it shall be unlawful for the commissioner of finance or any officer or employee of the department of finance to divulge or make known in any manner, the receipts or any other information relating to the business of a taxpayer contained in any return required under this chapter. The officers charged with the custody of such returns shall not be required to produce any of them or evidence of anything contained in them in any action or proceeding in any court, except on behalf of the city or the commissioner of finance, or on behalf of any party to any action or proceeding under the provisions of this chapter when the returns or facts shown thereby are directly involved in such action or proceeding, in either of which events, the court may require the production of, and may admit in evidence, so much of said returns or of the facts shown thereby, as are pertinent to the action or proceeding and no more. *The commissioner of finance may, nevertheless, publish a copy or a summary of any determination or decision rendered after a formal hearing held pursuant to section 11-1106 or 11-1108 of this chapter.* Nothing herein shall be construed to prohibit the delivery to a taxpayer or his or her duly authorized representative of a certified copy of any return filed in connection with his or her tax, nor to prohibit the publication of statistics so classified as to prevent the identification of particular returns and the items thereof, or the inspection by the corporation counsel of the city or other legal representatives of such city of the return of any taxpayer who shall bring action or proceeding to set aside or review the tax based thereon, or against whom an action or

proceeding has been instituted or is contemplated for the collection of a tax, penalty or interest. Returns shall be preserved for three years and thereafter until the commissioner of finance permits them to be destroyed.

§4. Subdivision a of section 11-1214 of such code is amended to read as follows:

a. Except in accordance with proper judicial order, or as otherwise provided by law, it shall be unlawful for the commissioner of finance or any officer or employee of the department of finance to divulge or make known in any manner any of the information relating to the business of any person contained in any return required under this chapter. The officers charged with the custody of such returns shall not be required to produce any of them or evidence of anything contained in them in any action or proceeding in any court, except on behalf of the commissioner of finance in an action or proceeding under the provisions of this chapter, or on behalf of any party to any action or proceeding under the provisions of this chapter, when the returns or facts shown thereby are directly involved in such action or proceeding, in either of which events the courts may require the production of, and may admit in evidence, so much of said returns or of the facts shown thereby, as are pertinent to the action or proceeding and no more. *The commissioner of finance may, nevertheless, publish a copy or a summary of any determination or decision rendered after a formal hearing held pursuant to section 11-1206 or 11-1207 of this chapter.* Nothing herein shall be construed to prohibit the delivery to a person or such person's duly authorized representative of a certified copy of any return filed by such person nor to prohibit the publication of statistics so classified as to prevent the identification of particular returns and the items thereof, or the inspection by the corporation counsel or other legal representatives of the city, or by the district attorney of any county within the city, of the return of any person who shall bring action to set aside or review the tax based thereon, or against whom an action or proceeding has been instituted for the collection of a tax or penalty. Nothing herein shall be construed to prohibit the inspection by the fiscal representatives of any county entitled to any portion of the revenues pursuant to subdivision b of section 11-1216 of this chapter of returns of tax collected at any racing ground or enclosure situated partly in such county. Returns shall be preserved for three years and thereafter until the commissioner of finance permits them to be destroyed.

§5. Subdivision a of section 11-1414 of such code is amended or read as follows:

a. Except in accordance with proper judicial order or as otherwise provided by law, it shall be unlawful for the commissioner of finance or chairperson of the taxi and limousine commission or any officer or employee of the department of finance or taxi and limousine commission to divulge or make known in any manner any information contained in or relating to any return provided for by this chapter. The officers charged with the custody of such returns shall not be required to produce any of them or evidence of anything contained in them in any action or proceeding in any court, except on behalf of the commissioner of finance in an action or proceeding under the provisions of this chapter, or on behalf of any party to an action or proceeding under the provisions of this chapter when the returns or facts shown thereby are directly involved in such action or proceeding, in either of which events the court may require the production of, and may admit in evidence, so much of said returns or of the facts shown thereby, as are pertinent to the action or proceeding and no more. *The commissioner of finance may, nevertheless, publish a copy or a summary of any determination or decision rendered after a formal hearing held pursuant to section 11-1406 or 11-1407 of this chapter.* Nothing herein shall be construed to prohibit the delivery to a transferee or transferor or to the duly authorized representative of either of them of a certified copy of any return filed in connection with the tax imposed by this chapter; nor to prohibit the delivery of such a certified copy of such return or of any information contained in or relating thereto to the United States of America or any department thereof, the state of New York or any department thereof, the city of New York or any department thereof provided the same is required for official business; nor to prohibit the inspection for official

business of such returns by the [chairman] *chairperson* of the taxi and limousine commission, the corporation counsel or other legal representatives of the city or by the district attorney of any county within the city; nor to prohibit the publication of statistics so classified as to prevent the identification of particular returns or items thereof.

§6. Subdivision a of section 11-1516 of such code is amended to read as follows:

a. Except in accordance with proper judicial order, or as otherwise provided by law, it shall be unlawful for the commissioner of finance or any officer or employee of the city to divulge or make known in any manner any information relating to the business of a taxpayer contained in any return required under this chapter. The officers charged with the custody of such returns shall not be required to produce any of them or evidence of anything contained in them in any action or proceeding in any court, except on behalf of the commissioner of finance in an action or proceeding under the provisions of this chapter, or on behalf of any party to any action or proceeding under the provisions of this chapter when the returns or facts shown thereby are directly involved in such action or proceeding, in either of which events the court may require the production of, and may admit in evidence so much of said returns or of facts shown thereby, as are pertinent to the action or proceeding and no more. *The commissioner of finance may, nevertheless, publish a copy or a summary of any determination or decision rendered after a formal hearing held pursuant to section 11-1508 or 11-1509 of this chapter.* Nothing herein shall be construed to prohibit the delivery to a taxpayer or the taxpayer's duly authorized representative of a certified copy of any return filed in connection with his or her tax nor to prohibit the publication of statistics so classified as to prevent the identification of particular returns and the items thereof, or the inspection by the corporation counsel or other legal representatives of the city, or by the district attorney of any county within the city, of the return of any taxpayer who shall bring action to set aside or review the tax based thereon, or against whom an action or proceeding under this chapter may be instituted. Returns shall be preserved for three years and thereafter until the commissioner of finance permits them to be destroyed.

§7. Subdivision a of section 11-2115 of such code is amended to read as follows:

a. Except in accordance with proper judicial order, or as otherwise provided by law, it shall be unlawful for the commissioner of finance or register or any officer or employee of the department of finance or register to divulge or make known in any manner any information contained in or relating to any return provided for by this chapter. The officers charged with the custody of such returns shall not be required to produce any of them or evidence of anything contained in them in any action or proceeding in any court, except on behalf of the commissioner of finance in an action or proceeding under the provisions of this chapter, or on behalf of any party to an action or proceeding under the provisions of this chapter when the returns or facts shown thereby are directly involved in such action or proceeding, in either of which events the court may require the production of, and may admit in evidence, so much of said returns or of the facts shown thereby, as are pertinent to the action or proceeding and no more. *The commissioner of finance may, nevertheless, publish a copy or a summary of any determination or decision rendered after a formal hearing held pursuant to section 11-2107 or 11-2108 of this chapter.* Nothing herein shall be construed to prohibit the delivery to a grantor or grantee of a deed or to any subsequent owner of the real property conveyed by such deed or to the duly authorized representative of any of them of a certified copy of any return filed in connection with the tax on such deed; nor to prohibit the delivery of such a certified copy of such return or of any information contained in or relating thereto to the United States of America or any department thereof, the state of New York or any department thereof, the city of New York or any department thereof provided the same is required for official business; not to prohibit the inspection for official business of such returns by the register, the corporation counsel or other legal representatives of the city or by the district attorney of any county within the city; nor to prohibit the

publication of statistics so classified as to prevent the identification of particular returns or items thereof.

§8. Subdivision a of section 11-2215 of such code is amended to read as follows:

a. Except in accordance with proper judicial order or as otherwise provided by law, it shall be unlawful for the commissioner of motor vehicles, any officer or employee of the department of motor vehicles, the commissioner of finance, any officer or employee of the department of finance, any agent of the commissioner of motor vehicles, or any person who, pursuant to this section, is permitted to inspect any return or to whom a copy, an abstract or portion of any return is furnished, or to whom any information contained in any return is furnished to divulge or make known in any manner any information contained in or relating to any return provided for by this chapter. The officers charged with the custody of such returns shall not be required to produce any of them or evidence of anything contained in them in any action or proceeding in any court, except on behalf of the commissioner of motor vehicles or the commissioner of finance in an action or proceeding under the provisions of this chapter, or on behalf of any party to an action or proceeding under the provisions of this chapter when the returns or facts shown thereby are directly involved in such action or proceeding, in either of which events the court may require the production of, and may admit in evidence, so much of said returns or of the facts shown thereby, as are pertinent to the action or proceeding and no more. *The commissioner of motor vehicles or the commissioner of finance if designated as his or her agent may, nevertheless, publish a copy or a summary of any determination or decision rendered after a formal hearing held pursuant to section 11-2206 or 11-2208 of this chapter.* Nothing herein shall be construed to prohibit the delivery to a person or his or her duly authorized representative of a certified copy of any return filed by him or her pursuant to this chapter, or of the receipt, document or other form issued pursuant to section 11-2204 of this chapter, or a duplicate copy thereof; nor to prohibit the delivery of such a certified copy of such return or of any information contained in or relating thereto to the United States of America or any department thereof, the state of New York or any department thereof, the city of New York or any department thereof provided the same is required for official business; nor to prohibit the inspection for official business of such returns by the corporation counsel or other legal representatives of the city or by the district attorney of any county within the city; nor to prohibit the publication of statistics so classified as to prevent the identification of particular returns or items thereof.

§9. Subdivision a of section 11-2415 of such code is amended to read as follows:

a. Except in accordance with proper judicial order, or as otherwise provided by law, it shall be unlawful for the commissioner or any officer or employee of the city to divulge or make known in any manner any information relating to the business of a taxpayer contained in any return required under this chapter. The officers charged with the custody of such returns shall not be required to produce any of them or evidence of anything contained in them in any action or proceeding in any court, except on behalf of the commissioner in an action or proceeding under the provisions of this chapter, or on behalf of any party to any action or proceeding under the provisions of this chapter when the returns or facts shown thereby are directly involved in such action or proceeding, in either of which events the court may require the production of, and may admit in evidence, so much of said returns or of the facts shown thereby, as are pertinent to the action or proceeding and no more. *The commissioner may, nevertheless, publish a copy or a summary of any determination or decision rendered after a formal hearing held pursuant to section 11-2407 or 11-2408 of this chapter.* Nothing herein shall be construed to prohibit the delivery to a taxpayer or the taxpayer's duly authorized representative of a certified copy of any return filed in connection with his or her tax nor to prohibit the publication of statistics so classified as to prevent the identification of particular returns and the items thereof, or the inspection by the corporation counsel or other legal representatives of the city, or

by the district attorney of any county within the city, of the return of any taxpayer who shall bring action to set aside or review the tax based thereon, or against whom an action or proceeding under this chapter may be instituted. Returns shall be preserved for three years and thereafter until the commissioner permits them to be destroyed.

§10. Subdivision a of section 11-2516 of such code is amended to read as follows:

a. Except in accordance with proper judicial order, or as otherwise provided by law, it shall be unlawful for the commissioner of finance, any officer or employee of the department of finance, any person engaged or retained on an independent contract basis, or any person who, pursuant to this section, is permitted to inspect any return or to whom a copy, an abstract or a portion of any return is furnished, or to whom any information contained in any return is furnished, to divulge or make known in any manner the rents or other information relating to the business of a taxpayer contained in any return required under this chapter. The officers charged with the custody of such returns shall not be required to produce any of them or evidence of anything contained in them in any action or proceeding in any court, except on behalf of the commissioner of finance in an action or proceeding under the provisions of this chapter or on behalf of any party to any action or proceeding under the provisions of this chapter when the returns or facts shown thereby are directly involved in such action or proceeding, in either of which events the court may require the production of, and may admit in evidence, so much of said returns or of the facts shown thereby, as are pertinent to the action or proceeding and no more. *The commissioner of finance may, nevertheless, publish a copy or a summary of any determination or decision rendered after a formal hearing held pursuant to section 11-2506 or 11-2507 of this chapter.* Nothing herein shall be construed to prohibit the delivery to a taxpayer or his or her duly authorized representative of a certified copy of any return filed in connection with his or her tax; nor to prohibit the delivery of such a certified copy of such return or of any information contained in or relating thereto, to the United States of America or any department thereof, to the state of New York or any department thereof, or to any agency or department of the city of New York, provided the same is requested for official business; nor to prohibit the inspection for official business of such returns by the corporation counsel or other legal representatives of the city or by the district attorney of any county within the city; [not] *nor* to prohibit the publication of statistics so classified as to prevent the identification of particular returns and the items thereof. Returns shall be preserved for three years and thereafter until the commissioner of finance permits them to be destroyed.

§11. This local law shall take effect immediately and shall apply to determinations or decisions rendered on or after January first, nineteen hundred eighty-eight.

THE CITY OF NEW YORK, OFFICE OF THE CITY CLERK, S.S.:

I hereby certify that the foregoing is a true copy of a local law of The City of New York, passed by the Council on October 6, 1988, and approved by the Mayor on October 19, 1988.

RAYMOND C. TEATUM, Acting City Clerk

CERTIFICATION PURSUANT TO MUNICIPAL HOME RULE LAW §27

Pursuant to the provisions of Municipal Home Rule Law §27, I hereby certify that the enclosed local law (Local Law 62 of 1988, Council Int. No. 1091) contains the correct text and:

Received the following vote at the meeting of the New York City Council on October 6, 1988:
34 for, 0 against

Was approved by the Mayor on October 19, 1988.

Was returned to the City Clerk on October 20, 1988.

JEFFREY D. FRIEDLANDER, Acting Corporation Counsel.