



Legislation Details (With Text)

File #: Int 0391-2003 **Version:** * **Name:** Consumer bill of rights regarding tax preparers.
Type: Introduction **Status:** Filed
In control: Committee on Consumer Affairs
On agenda: 3/12/2003
Enactment date: **Enactment #:**
Title: A Local Law to amend the administrative code of the city of New York, in relation to the consumer bill of rights regarding tax preparers.
Sponsors:
Indexes:
Attachments: 1. Committee Report 4/1/03, 2. Hearing Transcript 4/1/03

Date	Ver.	Action By	Action	Result
3/12/2003	*	City Council	Introduced by Council	
3/12/2003	*	City Council	Referred to Comm by Council	
4/1/2003	*	Committee on Consumer Affairs	Hearing Held by Committee	
4/1/2003	*	Committee on Consumer Affairs	Laid Over by Committee	
12/31/2003	*	City Council	Filed (End of Session)	

Int. No. 391

By Council Members Gioia, Barron, Clarke, Comrie, Fidler, Gerson, Koppell, Lopez, Martinez, Nelson, Quinn, Reed, Sanders, Stewart, Vann, Weprin, Yassky, Brewer and the Public Advocate (Ms. Gotbaum).

A Local Law to amend the administrative code of the city of New York, in relation to the consumer bill of rights regarding tax preparers.

Be it enacted by the Council as follows:

Section 1. Subdivision a of section 20-740.1 of the administrative code of the city of New York is hereby amended to read as follows:

§ 20-740.1. Consumer bill of rights regarding tax preparers.

* * * *

3. Basic information on what a tax preparer is and is not required to do for a consumer, such as the preparer's responsibility to sign a return, that a tax preparer may not be required to accompany a consumer to an audit but the company may have a voluntary policy to accompany consumers to audits; ~~and~~

4. The telephone numbers of the department for information and complaints; and

5. A statement that the consumer has the right to receive the following information from the tax preparer immediately

upon request:

(a) A written list of the refund and tax preparation services offered by the tax preparer;

(b) A written estimate of the total costs to the consumer for each refund and tax preparation service offered by the tax preparer. Such an estimate shall include basic filing fees, interest rates, Refund Anticipation Loan processing fees, and any other related fees or charges;

(c) A written interest rate estimation for a Refund Anticipation Loan or any other loan service offered by the tax preparer;

and

(d) For each refund and tax preparation service offered by the tax preparer, a written estimate of the period of time the consumer can reasonably expect to wait for his or her tax refund.

§2. Subdivision b of Section 20-740.1 of the administrative code of the City of New York shall be amended to read as follows:

b. The department shall ~~take action to~~ publicize the availability of the flier. The department shall provide a A copy of the consumer bill of rights regarding tax preparers ~~shall be provided to any requesting individuals or businesses within ten business days of such a request and shall, no later than November 15 of each year, send the consumer bill of rights regarding tax preparers on request to the department, and shall be sent by the department no later than November 15 of each year to each tax preparer who has been found to be in violation of this subchapter or any other provision of this chapter within the previous calendar year. In addition, eE~~ ach tax preparer subject to this subchapter shall obtain a current consumer bill of rights regarding tax preparers from the department and shall reproduce it so that it is clear and legible. As of January 1 of each year, each such tax preparer shall give to each ~~customer~~ consumer, free of charge, a current, legible copy of the consumer bill of rights regarding tax preparers prior to any discussion with the ~~customer~~ consumer. Each such tax preparer shall also verbally direct the consumer to review the consumer bill of rights regarding tax preparers and shall answer any questions the consumer may have about its contents.

§3. This local law shall take effect 60 days after it is enacted.

LS # 2112
3.4.03