Legislation Details (With Text)

File #:	Int 2384-2021 **Version:** *	**Name:**	Office of the taxpayer advocate.
Type:	Introduction	**Status:**	Filed (End of Session)
		In control:	Committee on Finance
On agenda:	8/26/2021		
Enactment date:		**Enactment #:**	
Title:	A Local Law to amend the administrative code of the city of New York, in relation to the office of the taxpayer advocate		
Sponsors:			
Indexes:	Report Required		
Attachments:	1. Summary of Int. No. 2384, 2. Int. No. 2384, 3. August 26, 2021 - Stated Meeting Agenda with Links to Files, 4. Hearing Transcript - Stated Meeting 8-26-21, 5. Minutes of the Stated Meeting - August 26, 2021		

Date	Ver.	Action By	Action	Result
8/26/2021	*	City Council	Introduced by Council	
8/26/2021	*	City Council	Referred to Comm by Council	
12/31/2021	*	City Council	Filed (End of Session)	

Int. No. 2384

By Council Members Dromm, Vallone, Kallos, Holden, Louis and Yeger

A Local Law to amend the administrative code of the city of New York, in relation to the office of the taxpayer advocate

Be it enacted by the Council as follows:

Section 1. Section 11-143 of the administrative code of the city of New York, as added by a local law for the year 2021, relating to establishing the office of the taxpayer advocate, as proposed in introduction number 2364, is amended by adding a new subdivision c to read as follows:

c. Taxpayer bill of rights. 1. The office of taxpayer advocate shall develop a taxpayer's bill of rights. The bill of rights shall be in the form of a written document, drafted in plain language, that advises taxpayers of their rights as they relate to any tax administered by the department and which is imposed by or authorized to be imposed pursuant to this title. Any reference to tax or taxes in such sections shall include special assessments, fees and other impositions which are administered by the commissioner.

2. The taxpayer bill of rights shall be posted on the department's website and included in the statement of account sent to owners of real property as required by section 11-129.

3. The office of taxpayer advocate shall annually review the taxpayer bill of rights to determine if such bill of rights should be updated or revised.

4. The taxpayer bill of rights shall serve as an informational document only and nothing in this subdivision or in such document shall be construed so as to create a cause of action or constitute a defense in any legal, administrative or other proceeding.

§2. Section 11-143 of the administrative code of the city of New York, as added by a local law for the year 2021, relating to establishing the office of the taxpayer advocate, as proposed in introduction number 2364, is amended by adding a new subdivision d to read as follows:

d. Annual Report. 1. The taxpayer advocate shall prepare an annual report regarding the activities of the office of taxpayer advocate for the fiscal year ending during the calendar year in which such report is issued. The report shall be submitted no later than August 1, 2022, and every August 1 thereafter, to the mayor and the speaker of the city council and posted on the department's website.

2. The report shall be submitted directly to the mayor and the speaker without review by any employee of the department.

3. The report shall:

(a) detail the number and nature of inquiries received by the taxpayer advocate regarding property tax exemptions or business tax exemptions;

(b) contain the number, nature, and resolution of complaints received by the taxpayer advocate;

(c) contain recommendations made by the taxpayer advocate to the commissioner of the department for such administrative or legislative actions as may be appropriate to resolve problems encountered by taxpayers;

(e) contain the acceptance and denial of such recommendations by the commissioner of the department;

(f) identify the number and nature of inquiries referred to the taxpayer advocate by the ombudspersons

at the department;

(g) identify the number and nature of inquiries referred to the taxpayer advocate by 311; and

(h) include such other information as the taxpayer advocate may deem advisable.

§3. Section 11-143 of the administrative code of the city of New York, as added by a local law for the year 2021, relating to establishing the office of the taxpayer advocate, as proposed in introduction number 2364, is amended by adding a new subdivision e to read as follows:

e. Contact Information. 1. Any notice related to taxes or benefits administered by the commissioner of finance or his or her designee shall include contact information and any other relevant information for the office of taxpayer advocate. Such information shall also be posted on the department's website.

§ 4. This local law takes effect on the same date as a local law amending the New York city charter and the administrative code of the city of New York, relating to the establishment of the office of the taxpayer advocate as proposed in introduction number 2364 for the year 2021, takes effect.

SR
LS 9388, 9389, 9390, 11,955
8/5/2021