



Legislation Text

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Int. No. 2364

By Council Members Kallos, Dromm and Yeger

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

Be it enacted by the Council as follows:

Section 1. Chapter 58 of the New York city charter is amended by adding a new section 1528 to read as follows:

§ 1528 Office of Taxpayer Advocate.

a. There shall be established within the department an office of the taxpayer advocate. Such office shall be under the supervision and direction of an official known as the taxpayer advocate who shall be appointed by the mayor.

b The taxpayer advocate shall have the following functions, powers and duties:

1. to assist taxpayers in resolving problems with the department;

2. to identify areas in which taxpayers have problems in dealings with the department;

3. to propose solutions, including administrative changes to practices and procedures of the department to mitigate problems identified in paragraphs 1 and 2 of this subdivision;

4. to recommend legislative action as may be appropriate to resolve problems encountered by taxpayers; and

5. to preserve and promote the rights of the taxpayer.

c. The taxpayer advocate shall not prepare tax returns for taxpayers, nor shall the taxpayer advocate

participate in litigation on behalf of taxpayers.

§ 2. Chapter 1 of Title 11 of the administrative code of the city of New York is amended by adding a new section 11-143 to read as follows:

§ 11-143 Office of the Taxpayer Advocate.

a. Appointment. 1. There shall be established within the department an office of the taxpayer advocate. Such office shall be under the supervision and direction of an official known as the taxpayer advocate who shall be appointed by the mayor.

2. An individual appointed as taxpayer advocate shall have experience in customer service, tax law, and representing individual taxpayers.

3. An individual may be appointed as the taxpayer advocate only if such individual was not an officer or employee of the department during the two-year period ending with such appointment, and such individual agrees not to accept employment with the department for at least five years after ceasing to be the taxpayer advocate. Service as an officer or employee of the office of taxpayer advocate shall not be taken into account in applying this clause.

b. Duties and powers of the taxpayer advocate. The taxpayer advocate shall have the following functions, powers and duties:

1. to assist taxpayers in resolving problems with the department;
2. to identify areas in which taxpayers have problems in dealings with the department;
3. to propose solutions, including administrative changes to practices and procedures of the department to mitigate problems identified in paragraphs 1 and 2 of this subdivision;
4. to recommend legislative action as may be appropriate to resolve problems encountered by taxpayers; and
5. to preserve and promote the rights of the taxpayer.

c. The taxpayer advocate shall not prepare tax returns for taxpayers, nor shall the taxpayer advocate participate in litigation on behalf of taxpayers.

§3. This local law takes effect 6 days after it becomes law.

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