

REPORT #619

TAX SECTION

New York State Bar Association

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VIA FAX OR FEDERAL EXPRESS

June 27, 1989

The Honorable Tarky Lombardi, Jr.
Chairman Senate Finance Committee
Room 612 Legislative Office Building
Albany, New York 12247

The Honorable Saul Weprin
Chairman, New York State Assembly
Ways and Means Committee
Room 923, Legislative Office Building
Albany, New York 12248

Re: Department of Taxation and Finance
1989 Legislative Proposal No. 1

Dear Senator Lombardi and Assemblyman Weprin:

We are concerned to learn that 1989 Tax Department Legislative Proposal No. 1, relating to procedural rules for most state taxes, has not yet been introduced for consideration.

As you know, procedural uniformity has been the subject of considerable discussion and detailed comment for some time now. The matter has been the subject of two separate reports by the Tax Section's Committee on New York State Taxes, one in 1984 and a second in 1988 commenting on the Department's Study Bill on this subject. We know that other organizations also submitted written comments on the Study Bill.

At least in our case, almost all the recommendations that we made in our reports have been incorporated into the 1989 Legislative Proposal. Since the basic questions and issues have now received considerable attention and are fresh in the minds of interested parties, we believe that

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this question has now developed to the point where legislative action is appropriate and desirable this year.

In terms of the substance of the 1989 Legislative Proposal, we strongly supported the 1988 Study Bill, and while we will have recommendations for further improvements, it should be expected that the report we are preparing will strongly support the Proposal also and recommend its adoption, even if further amendments cannot be made at this time. We believe that the Proposal is good tax policy, both for taxpayers and for the Department of Taxation and Finance, and we urge that the Proposal be introduced prior to the adjournment of the Legislature.

Sincerely,

WLB/JAPP

Wm. L. Burke
Chair

cc: to: Senator Ralph J. Marino
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