

REPORT #732

TAX SECTION

New York State Bar Association

New York City Tax Tribunal

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July 17, 1992

BY TELECOPIER

Honorable Mario M. Cuomo
Governor of the State of New York
Executive Chamber
Albany, New York 12224

Re: New York City Tax Tribunal

Dear Governor Cuomo:

After many years of debate and inaction the State Legislature has passed Bill Number A. 8774-A, which would implement a City Tax Appeals Tribunal with broad jurisdiction and significantly reformed procedures. We are writing to urge that you sign this bill.

The Tax Section believes that this bill offers a real and present means to achieve much needed and long overdue reforms in the resolution of New York City tax disputes. While the bill you have before you now is not our ideal, it is a very significant improvement over the current situation, and an opportunity that should not be lost. The bill is a reasonable compromise, and we strongly urge you to sign it so that reform can get underway.

We also urge that passage of the City Tribunal bill be promptly followed by a concerted effort on the part of the State, the City, industry groups, the bar associations and the accounting groups to develop solutions to the issue of rights of appeal. At the State level the lack of appeal rights bedevils your Department of Taxation and Finance; and the absence of appeal rights in A. 8774-A is viewed by the City with dismay. The Tax Section has long believed that governmental appeal rights to are essential to achieve a level playing field and respect for the stature of the Tribunal. However, the enactment of A. 8774-A now in no way prejudices future

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efforts to resolve the appeals controversy. We appeals issue both at the State level and at the City level.

Thank you for your consideration of this important matter.

Very truly yours,

John A. Corry

cc: Honorable Andrew Zambelli
Honorable Elizabeth D. Moore, Esq.
Honorable James W. Wetzler
Honorable Vincent Tese
Honorable Carol O'Cleireacain