

New York State Bar Association

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June 28, 1995

Hon. Sheldon Silver
Speaker
New York State Assembly
Room 932, Legislative Office Building
Albany, NY 12248

Re: **A. 8170, S.3424-B -- Proposed Reforms to the
New York City Unincorporated Business Tax**

Dear Speaker Silver:

On behalf of the Tax Section of the New York State Bar Association I am writing to urge that the Assembly pass the proposed legislation reforming the City unincorporated business tax ("UBT"). As set forth in detail in our letter of May 26, 1995, this bill reflects a year's effort by the City, the Bar and various private sector groups to respond to the legislature's 1994 directive to address certain problems in the existing UBT statute. The bill would simplify and improve the law and foster an improved economic climate for unincorporated entities doing business in the City. We believe this bill is important, and we urge that it be promptly enacted. Thank you.

Very truly yours,

Carolyn Joy Lee
Chair

cc: Hon. Herman D. Farrell, Jr.
Chair, Ways & Means Committee
New York State Assembly
Room 923, Legislative Office Building
Albany, NY 12248

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