

LOCAL LAWS  
OF  
THE CITY OF NEW YORK  
FOR THE YEAR 2025

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No. 168

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Introduced by Council Members Banks, Feliz, Menin, Louis, Brooks-Powers, Narcisse, Ung, Cabán and Gutiérrez.

A LOCAL LAW

**To amend the administrative code of the city of New York, in relation to requiring tax preparers to provide consumers with statements itemizing all charges**

*Be it enacted by the Council as follows:*

Section 1. Subdivision b of section 20-740 of the administrative code of the city of New York is amended, and a new subdivision c is added, to read as follows:

b. The tax preparer shall provide the [customer]*consumer* with a receipt containing an address and phone number at which the preparer can be contacted throughout the year. *Such receipt shall be provided to the consumer after the tax preparer receives payment from the consumer, shall include an itemized list of all charges and fees, and shall be made available to the consumer in physical and electronic form.*

c. *Prior to providing services to the consumer, the tax preparer shall provide a consumer with a statement itemizing all charges for services the tax preparer intends to provide to the consumer. The tax preparer shall make such statement available to the consumer in physical and electronic form, and in English and any other language the tax preparer used to communicate with the consumer. The commissioner may designate the size, format, and any required elements of this statement by rule. Such statement shall:*

*(1) be signed by the consumer prior to the tax preparer providing services to the consumer;*

*(2) include the name, address, and phone number of the tax preparer;*

*(3) to the extent applicable, include, without limitation, charges and fees applicable to the consumer for any state or federal tax return or schedule prepared, any factors that will increase the cost of preparing such tax return or schedule, software fees, bank fees, filing fees, any fees related to a refund anticipation loan, refund anticipation check, or any other deferred payment product, and any other charges and fees imposed by the tax preparer; and*

*(4) include the total cost for all itemized charges and fees. Where any such charges or fees are estimated, the statement shall include the highest possible total estimate for such services.*

§ 2. This local law takes effect 180 days after it becomes law.

THE CITY OF NEW YORK, OFFICE OF THE CITY CLERK, s.s.:

I hereby certify that the foregoing is a true copy of a local law of The City of New York, passed by the Council on October 29, 2025 and returned unsigned by the Mayor on December 1, 2025.

MICHAEL M. McSWEENEY, City Clerk, Clerk of the Council.

CERTIFICATION OF CORPORATION COUNSEL

I hereby certify that the form of the enclosed local law (Local Law No. 168 of 2025, Council Int. No. 1231-A of 2025) to be filed with the Secretary of State contains the correct text of the local law passed by the New York City Council, presented to the Mayor, and neither approved nor disapproved within thirty days thereafter.

SPENCER FISHER, Acting Corporation Counsel.