

Law prof's long fight against NY taxes continues

By Mike Vilensky 2025-05-20T06:58:21000-04:00

A New York law professor has been fighting to reduce remote workers' New York taxes since before "remote worker" was a thing.

He has yet to win—but he'll keep trying.

"I feel so very strongly about it," Edward Zelinsky, the Cardozo Law School professor, told me Monday during a break from grading exams. "I think the government has an obligation to tax people reasonably and fairly."

Zelinsky's latest setback came in a May 15 decision from a state tax tribunal finding New York was right to tax wages he earned while working from his Connecticut home, even when pandemic restrictions barred him from the Manhattan campus, **my colleague Perry Cooper reported.**

The state's convenience-of-the-employer rule "boils down to whether the employer established a nexus in another jurisdiction by directing its employee to perform personal services in that out-of-state location for its own necessity," the New York Tax Appeals Tribunal said.

Zelinsky hasn't shown Cardozo required him to perform the job from Connecticut, as opposed to anywhere else, the tribunal said. That means Zelinsky and his wife won't get the refunds they sought for 2019 and 2020.

It's the latest ruling against Zelinsky in a fight going back decades. The state's top court [rejected](#) his attempt to take down the rule in 2003, but he argues the Covid-related growth of remote work bolsters his challenge.

Zelinsky, who represented himself, said his next step is appealing to a New York intermediate appellate court.

Hodgson Russ partner Timothy P. Noonan told me the appellate court could take a different view than

the tax tribunal.

“His school closed their doors during the pandemic,” Noonan said. “That will impact how the court’s going to look at this. Was he supposed to work in a Starbucks around the corner? They know he lives in Connecticut and are telling employees to work from home.”

As a professor of tax law, Zelinsky has a built-in audience as he prepares his appeal.

“It’s kind of inevitable that I discuss it with my students,” he told me, adding that he’s encouraged them to make arguments against his position—but they haven’t sold him. “I tell them I’m unpersuaded.” [Read More](#)

A New York Lawmaker to Watch

To see the future of Big Tech regulation, don’t look to Congress—look to the states.

Congress’ slowness to add guardrails on new technology has spurred bipartisan action in state legislatures that can enact new laws in mere weeks or months.

Three Democratic lawmakers, including one in New York, are behind the most aggressive bills to regulate Big Tech and are worth watching as they hold the power to influence the debates.

New York Assemblymember Alex Bores has risen from a student trustee at Cornell University to a two-term legislator with a growing reputation as an authority on tech matters while representing parts of his home neighborhood on the Upper East Side of Manhattan, **my colleague Zach Williams reports.**

The only computer scientist in the Legislature and an alum of software company Palantir Technologies, Bores said lawmaking is about producing something “implementable,” whether that means protecting Manhattan restaurants from “reservation pirates” or preventing AI from threatening public safety.

“It has been reinforced to me again, and again, and again, that details matter and that getting implementation correct matters, and that having an idea is not, by itself, enough,” Bores, 34, said in

an interview.

Now, Bores has just a month to pass legislation to curb potential AI abuses before the scheduled end of the legislative session in mid-June. [Read More](#)

Alex Bores of New York (D): Notable Bills

Description of legislation

Status

A768: Mandates that AI developers use reasonable care to prevent their systems from discriminating against protected classes such as race, religion, and genetic information

In technology committee in Assembly/consumer affairs in Senate

A6453: AI developers must take steps to ensure their cutting-edge models don't enable cyber attacks, weapons development and other public safety threats

In technology committee in Assembly/technology committee in Senate

Source: Bloomberg Government research

Bloomberg Government

Sounding Off: Vilardo Questions Interpreters' Argument

"We don't pay people commensurate with how hard their jobs are." —Judge Lawrence Vilardo, responding to an argument from New York State court interpreters that they're paid less than court stenographers despite having more onerous requirements. The Second Circuit was skeptical Monday of the interpreters' discriminatory pay suit against the state. [Read More](#)

Finance

Whitehouse, Warren Initiate Probe Into Banks' Climate Rollback

The biggest US banks are the targets of an investigation initiated by Democratic Senators Sheldon

Whitehouse and Elizabeth Warren into Wall Street's retreat from its climate pledges.

Capital One-Discover Takeover Shakes Up US Payments: QuickTake

Capital One Financial Corp. has bought Discover Financial Services, bringing together two of the biggest credit card firms so they can better compete with other Wall Street behemoths. The takeover was valued at \$35 billion when it was announced in February 2024. Here's all you need to know about the acquisition and what it means for consumers:

Moody's Cuts Deposit Ratings at Major Banks After Downgrading US

Moody's Ratings cut its ratings for deposits at some of the biggest banks, including Bank of America Corp., JPMorgan Chase & Co., citing Friday's downgrade of the US and the government's weakened ability to support the firms.

In the Courts

AI Firm Handed Two Suits Over Data Breach at New York Hospital

AI-driven service management solutions company Serviceaide Inc. was accused of negligence in two proposed class actions over a data breach at a New York Catholic hospital.

City Manager Beats Female Worker's Promotion Bias Suit on Appeal

The former city manager of Newburgh, N.Y., doesn't have to face trial on a female employee's equal

protection claim over not being promoted to recreation director, the Second Circuit ruled Monday.

Regeneron Win Underscores Importance of Simple Market Definition

Regeneron Pharmaceuticals Inc.'s victory against Amgen Inc. over anticompetitive drug bundling reinforces the necessity for antitrust plaintiffs to define the boundaries of a relevant market in a clean, narrow fashion that juries and judges can easily grasp.

Policy & Politics

Trump Allows Halted NY Offshore Wind Project to Resume Work

The Trump administration has lifted an order that halted construction on a \$5 billion wind energy project off the coast of New York.

House Democrat Faces Charges After ICE Jail Confrontation

Rep. LaMonica McIver is facing federal charges after a scuffle at an immigrant detention center in New Jersey earlier this month, elevating tensions between President Donald Trump and House Democrats, who accuse him of using the legal system against political opponents.

Senate Confirms Trump-Pardoned Kushner as Ambassador to France

The Senate confirmed Charles Kushner to be ambassador to France on Monday night as Trump turns to his familial ties to relay his administration's diplomacy at international posts.

Business & Practice

Hogan Lovells Taps Edward So as Derivatives Partner in New York

Proskauer Recruits Ellen Wheeler as M&A Partner in New York

Mayer Brown Hires Daniel Serota as M&A, Private Equity Partner

Weil Grabs Jessica Pillai as Real Estate Partner From Kirkland

Insights & Commentary

Understanding IP Assets Is Crucial During Corporate Bankruptcies

IP experts Christine McCarthy, Molly Sigler, and Gurpreet Kaur says intellectual property can be a valuable asset for companies looking to get rid of debt in bankruptcy.

Editor's Picks

NYC Developer to Buy Bank Building for Conversion to Housing

Developer Vanbarton Group agreed to buy a midtown Manhattan building that houses Emigrant Bank offices, with the intent to convert it to housing, according to people familiar with the deal.

A Tiny Bank in Trump Tower Is Enriching the President's Sons

From its New York headquarters on Trump Tower's 22nd floor, Dominari Holdings Inc. operates a tiny investment bank that, less than three years ago, pivoted from developing cancer therapies into finance.

Wynn Ditches NYC Casino Plan, Predicting Years of Opposition

Wynn Resorts Ltd. is dropping its pursuit of a casino license with Related Cos. in New York, citing a rezoning process and local opposition that makes the opportunity less attractive.

CBS News Chief McMahon Resigns Under Pressure From Paramount

Wendy McMahon, chief executive officer of CBS News, resigned under pressure after Paramount Global, the broadcaster's parent company, raised concerns about the fairness of its reporting, discord at the news division and the performance of the business, according to a person with knowledge of the matter.

LaGuardia Runway Close Call Probed by US Aviation Authorities

Federal safety officials are probing an incident at New York's LaGuardia airport earlier this month, during which a Republic Airways jet had to abort takeoff to avoid a collision with a United Airlines Holdings Inc. plane taxiing on the same runway.

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