

2410

2013-2014 Regular Sessions

I N S E N A T E

January 17, 2013

Introduced by Sen. ADAMS -- read twice and ordered printed, and when printed to be committed to the Committee on Finance

AN ACT to amend the executive law, in relation to establishing a GPS smartcard technology advisory council and to amend the tax law, in relation to providing a personal income tax credit for the purchase of smart chip global tracking (GPS) smartcard for kids

THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

1 Section 1. The executive law is amended by adding a new section 837-s
2 to read as follows:
3 S 837-S. GPS SMARTCARD TECHNOLOGY ADVISORY COUNCIL. 1. THERE IS HEREBY
4 ESTABLISHED IN THE OFFICE A GPS SMARTCARD TECHNOLOGY ADVISORY COUNCIL TO
5 ADVISE THE OFFICE ON LOCATOR TECHNOLOGY, INCLUDING GLOBAL POSITIONING
6 TECHNOLOGY. SUCH COUNCIL SHALL CONSIST OF EIGHT PERSONS SELECTED BY THE
7 DIRECTOR OF WHOM FIVE SHALL BE MEMBERS OF THE MISSING AND EXPLOITED
8 CHILDREN CLEARINGHOUSE OF THE DIVISION AND THREE SHALL BE INDIVIDUALS
9 WITH AT LEAST FIVE YEARS OF EXPERIENCE IN THE TECHNOLOGY OF LOCATOR
10 SYSTEMS AND/OR GLOBAL POSITIONING SYSTEM TECHNOLOGY. THE MEMBERS OF THE
11 ADVISORY COUNCIL SHALL RECEIVE NO COMPENSATION FOR THEIR SERVICES HERE-
12 UNDER, BUT SHALL BE ENTITLED TO REIMBURSEMENT FOR THEIR ACTUAL AND
13 NECESSARY TRAVELING AND OTHER EXPENSES INCURRED BY THEM IN CONNECTION
14 WITH THE PERFORMANCE OF THEIR DUTIES UNDER THIS SECTION.
15 2. THE COUNCIL SHALL, AFTER INVESTIGATION AND UPON MAJORITY VOTE,
16 FORWARD TO THE DIRECTOR RECOMMENDATIONS ON LOCATOR TECHNOLOGY MODELS,
17 INCLUDING GPS SMARTCARDS, AVAILABLE FOR PURCHASE BY INDIVIDUALS WHICH
18 WOULD HELP PARENTS IN LOCATING THEIR CHILDREN. IF THE DIRECTOR SHALL
19 AGREE WITH THE RECOMMENDATIONS, THE DIRECTOR MAY PROMULGATE SUCH LIST AS
20 A REGULATION OF THE DEPARTMENT, AND SHALL FORWARD THE LIST TO THE
21 COMMISSIONER OF TAXATION AND FINANCE. SUCH LIST SHALL BE UPDATED NOT
22 LATER THAN ONCE EACH YEAR, ON OR BEFORE NOVEMBER FIRST.

EXPLANATION--Matter in *ITALICS* (underscored) is new; matter in brackets [] is old law to be omitted.

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1 S 2. Section 606 of the tax law is amended by adding a new subsection
2 (vv) to read as follows:

3 (VV) CREDIT FOR PURCHASE OF GPS SMARTCARD. A TAXPAYER SHALL BE ALLOWED
4 A CREDIT AS HEREINAFTER PROVIDED, AGAINST THE TAX IMPOSED BY THIS ARTI-
5 CLE FOR THE PURCHASE, OTHER THAN FOR RESALE, OF A GLOBAL POSITIONING
6 SMARTCARD THAT HAS BEEN RECOMMENDED PURSUANT TO SECTION EIGHT HUNDRED
7 THIRTY-SEVEN-S OF THE EXECUTIVE LAW. THE AMOUNT OF THE CREDIT SHALL BE
8 THE COST TO THE TAXPAYER OF SUCH GLOBAL POSITIONING SMARTCARD PURCHASED
9 DURING THE TAXABLE YEAR, SUCH CREDIT NOT TO EXCEED SEVENTY-FIVE DOLLARS
10 WITH RESPECT TO EACH UNIT PURCHASED, PROVIDED, HOWEVER, THAT (1) A
11 TAXPAYER SHALL NOT BE ENTITLED TO CLAIM THE CREDIT AUTHORIZED BY THIS
12 SUBSECTION MORE OFTEN THAN ONCE DURING ANY PERIOD OF THREE TAXABLE
13 YEARS; AND (2) THE TAXPAYER SHALL NOT BE ENTITLED TO CREDIT UNLESS THE
14 GPS SMARTCARD SHALL HAVE BEEN PURCHASED FOR AN ELIGIBLE CHILD LESS THAN
15 SEVENTEEN YEARS OF AGE.

16 S 3. This act shall take effect immediately; provided that the members
17 of the GPS smartcard technology advisory council established pursuant to
18 section one of this act shall be selected no later than 90 days after
19 this act shall have become a law; and provided, further that the tax
20 credit for GPS smartcards provided by section two of this act shall
21 apply to taxable years beginning on and after the first of January next
22 succeeding the date on which this act shall have become a law.