S T A T E O F N E W Y O R K

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2009-2010 Regular Sessions

I N S E N A T E

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Introduced by Sens. ADAMS, FOLEY, MONSERRATE, PARKER -- 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:

Section 1. The executive law is amended by adding a new section 837-s to read as follows:

S 837-S. GPS SMARTCARD TECHNOLOGY ADVISORY COUNCIL. 1. THERE IS HEREBY ESTABLISHED IN THE OFFICE A GPS SMARTCARD TECHNOLOGY ADVISORY COUNCIL TO ADVISE THE OFFICE ON LOCATOR TECHNOLOGY, INCLUDING GLOBAL POSITIONING TECHNOLOGY. SUCH COUNCIL SHALL CONSIST OF EIGHT PERSONS SELECTED BY THE DIRECTOR OF WHOM FIVE SHALL BE MEMBERS OF THE MISSING AND EXPLOITED CHILDREN CLEARING HOUSE OF THE DIVISION AND THREE SHALL BE INDIVIDUALS WITH AT LEAST FIVE YEARS OF EXPERIENCE IN THE TECHNOLOGY OF LOCATOR SYSTEMS AND/OR GLOBAL POSITIONING SYSTEM TECHNOLOGY. THE MEMBERS OF THE ADVISORY COUNCIL SHALL RECEIVE NO COMPENSATION FOR THEIR SERVICES HEREUNDER, BUT SHALL BE ENTITLED TO REIMBURSEMENT FOR THEIR ACTUAL AND NECESSARY TRAVELING AND OTHER EXPENSES INCURRED BY THEM IN CONNECTION WITH THE PERFORMANCE OF THEIR DUTIES UNDER THIS SECTION.

2. THE COUNCIL SHALL, AFTER INVESTIGATION AND UPON MAJORITY VOTE, FORWARD TO THE DIRECTOR RECOMMENDATIONS ON LOCATOR TECHNOLOGY MODELS, INCLUDING GPS SMARTCARDS, AVAILABLE FOR PURCHASE BY INDIVIDUALS WHICH WOULD HELP PARENTS IN LOCATING THEIR CHILDREN. IF THE DIRECTOR SHALL AGREE WITH THE RECOMMENDATIONS, THE DIRECTOR MAY PROMULGATE SUCH LIST AS A REGULATION OF THE DEPARTMENT, AND SHALL FORWARD THE LIST TO THE COMMISSIONER OF TAXATION AND FINANCE. SUCH LIST SHALL BE UPDATED NOT 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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S 2. Section 606 of the tax law is amended by adding a new subsection (qq) to read as follows:

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

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