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

S. 5657 A. 8508

2009-2010 Regular Sessions

S E N A T E - A S S E M B L Y

May 26, 2009

IN SENATE -- Introduced by Sen. DUANE -- read twice and ordered printed, and when printed to be committed to the Committee on Investigations and Government Operations

IN ASSEMBLY -- Introduced by M. of A. KELLNER, WEISENBERG, BOYLAND, ROSENTHAL, GLICK, CASTRO, CAHILL, JAFFEE, ESPAILLAT, COLTON, TITUS, COOK, HOOPER -- Multi-Sponsored by -- M. of A. McDONOUGH, MENG, MOLINARO, PHEFFER, SALADINO, TITONE -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to providing a tax credit for the purchase of certain vehicles by companies that provide transportation services to persons with disabilities

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

Section 1. Subsection (oo) of section 606 of the tax law, as amended by section 3 of part ZZ1 of chapter 57 of the laws of 2008, is amended to read as follows:

(oo) Credit for companies who provide transportation to individuals with disabilities. (a) Allowance and amount of credit. A taxpayer, who provides a taxicab service as defined in section one hundred forty-eight-a of the vehicle and traffic law, or a livery service as defined in section one hundred twenty-one-e of the vehicle and traffic law, shall be allowed a credit, to be computed as provided in this subsection, against the tax imposed by this article. The amount of the credit shall be equal to the incremental cost associated with upgrading a vehicle so that it is accessible by individuals with disabilities as defined in paragraph (b) of this subsection. Provided, however, that such credit shall not exceed [$10,000] TEN THOUSAND DOLLARS per vehicle. FOR PURPOSES OF THIS SUBSECTION, PURCHASES OF NEW VEHICLES THAT ARE INITIALLY MANUFACTURED TO BE ACCESSIBLE FOR INDIVIDUALS WITH DISABILITIES AND FOR WHICH THERE IS NO COMPARABLE MAKE AND MODEL THAT DOES NOT INCLUDE THE EQUIPMENT NECESSARY TO PROVIDE ACCESSIBILITY TO INDIVIDUALS WITH DISABILITIES, THE CREDIT SHALL BE TEN THOUSAND DOLLARS PER VEHICLE.

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

SA LBD11769-01-9

(b) Definition. The term "accessible by individuals with disabilities" shall, for the purposes of this subsection, refer to a vehicle that complies with federal regulations promulgated pursuant to the Americans with Disabilities Act applicable to vans under [22] TWENTY-TWO feet in length, by the federal Department of Transportation, in Code of Federal Regulations, title 49, parts 37 and 38, and by the federal Architecture and Transportation Barriers Compliance Board, In Code of Federal Regulations, title 36, sections 1192.23, and the Federal Motor Vehicle Safety Standards, Code of Federal Regulations, title 49, part 57.

(c) Application of credit. If the amount of the credit shall exceed the taxpayer's tax for such year the excess shall be carried over to the following year or years, and may be deducted from the taxpayer's tax for such year or years.

S 2. Subdivision 40 of section 210 of the tax law, as amended by section 1 of part ZZ1 of chapter 57 of the laws of 2008, is amended to read as follows:

40. Credit for companies who provide transportation to individuals with disabilities. (a) Allowance and amount of credit. A taxpayer, who provides a taxicab service as defined in section one hundred forty-eight-a of the vehicle and traffic law, or a livery service as defined in section one hundred twenty-one-e of the vehicle and traffic law, shall be allowed a credit, to be computed as provided in this subdivision, against the tax imposed by this article. The amount of the credit shall be equal to the incremental cost associated with upgrading a vehicle so that it is accessible by individuals with disabilities as defined in paragraph (b) of this [subsection] SUBDIVISION. Provided, however, that such credit shall not exceed [$10,000] TEN THOUSAND DOLLARS per vehicle. FOR PURPOSES OF THIS SUBDIVISION, PURCHASES OF NEW VEHICLES THAT ARE INITIALLY MANUFACTURED TO BE ACCESSIBLE FOR INDIVIDUALS WITH DISABILITIES AND FOR WHICH THERE IS NO COMPARABLE MAKE AND MODEL THAT DOES NOT INCLUDE THE EQUIPMENT NECESSARY TO PROVIDE ACCESSIBILITY TO INDIVIDUALS WITH DISABILITIES, THE CREDIT SHALL BE TEN THOUSAND DOLLARS PER VEHICLE.

(b) Definitions. The term "accessible by individuals with disabilities" shall, for the purposes of this subdivision, refer to a vehicle that complies with federal regulations promulgated pursuant to the Americans with Disabilities Act applicable to vans under [22] TWENTY-TWO feet in length, by the federal Department of Transportation, in Code of Federal Regulations, title 49, parts 37 and 38, and by the federal Architecture and Transportation Barriers Compliance Board, In Code of Federal Regulations, title 36, sections 1192.23, and the Federal Motor Vehicle Safety Standards, Code of Federal Regulations, title 49, part 57.

(c) Application of credit. If the amount of the credit shall exceed the taxpayer's tax for such year the excess shall be carried over to the following year or years, and may be deducted from the taxpayer's tax for such year or years.

S 3. This act shall take effect immediately, and shall apply to all tax years commencing on or after January 1, 2009; provided, however, that the amendments to subsection (oo) of section 606 of the tax law made by section one of this act shall not affect the repeal of such subsection and shall be deemed repealed therewith; and provided further that the amendments to subdivision 40 of section 210 of the tax law made by section two of this act shall not affect the repeal of such subdivision and shall be deemed repealed therewith.