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

10397

I N A S S E M B L Y

March 23, 2010

Introduced by M. of A. HYER-SPENCER -- read once and referred to the Committee on Health

AN ACT to amend the public health law, in relation to locator technology recommendations; and to amend the tax law, in relation to providing a personal income tax credit for the purchase of locator technology

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

Section 1. Paragraph (a) of subdivision 4 of section 2004-a of the public health law, as amended by section 4 of part A of chapter 58 of the laws of 2008, is amended to read as follows:

(a) The council shall meet quarterly or more frequently if its business shall require. The community forums in the first year of implementation count as a formal meeting of the council. The members of the council shall receive no compensation but shall be reimbursed for travel and other expenses actually and necessarily incurred in the performance of their duties. The council shall provide reports to the governor and the legislature on or before June thirtieth, two thousand nine and by June thirtieth of every other year thereafter. Such reports shall include recommendations for state policy relating to dementia and a review of services initiated and coordinated among public and private agencies to meet the needs of persons with Alzheimer's disease and other dementia and their families.

THE COUNCIL SHALL MAKE RECOMMENDATIONS CONCERNING LOCATOR TECHNOLOGIES AVAILABLE FOR PURCHASE BY INDIVIDUALS, INCLUDING GLOBAL POSITIONING TECHNOLOGY, THAT WOULD BENEFIT PERSONS AFFLICTED BY ALZHEIMER'S DISEASE, DEMENTIA, AND/OR OTHER AFFLICTIONS, AND THEIR FAMILIES OR CARETAKERS. IF THE DIRECTOR OF THE STATE OFFICE FOR AGING SHALL AGREE WITH THE RECOMMENDATIONS, THE DIRECTOR MAY PROMULGATE SUCH RECOMMENDATIONS IN AN APPROPRIATE FORM AS A REGULATION OF THE OFFICE, AND SHALL FORWARD THE RECOMMENDATIONS TO THE COMMISSIONER OF TAXATION AND FINANCE. SUCH RECOMMENDATIONS SHALL BE UPDATED ANNUALLY, ON OR BEFORE NOVEMBER FIRST OF EACH YEAR, BEGINNING IN THE CALENDAR YEAR NEXT FOLLOWING THE EFFECTIVE DATE OF THIS SECTION.

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 LOCATOR TECHNOLOGY. 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 TECHNOLOGY THAT HAS BEEN RECOMMENDED PURSUANT TO SUBDIVISION FOUR OF SECTION TWO THOUSAND FOUR-A OF THE PUBLIC HEALTH LAW. THE AMOUNT OF CREDIT SHALL BE THE COST TO THE TAXPAYER OF SUCH GLOBAL POSITIONING TECHNOLOGY 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 THE CREDIT UNLESS THE LOCATOR TECHNOLOGY SHALL HAVE BEEN RECOMMENDED OR REQUIRED BY A PHYSICIAN.

S 3. This act shall take effect immediately; provided that the tax credit for locator technology 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.