

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 ASSEM-
BLY, DO ENACT AS FOLLOWS:

1 Section 1. Paragraph (a) of subdivision 4 of section 2004-a of the
2 public health law, as amended by section 4 of part A of chapter 58 of
3 the laws of 2008, is amended to read as follows:
4 (a) The council shall meet quarterly or more frequently if its busi-
5 ness shall require. The community forums in the first year of implemen-
6 tation count as a formal meeting of the council. The members of the
7 council shall receive no compensation but shall be reimbursed for travel
8 and other expenses actually and necessarily incurred in the performance
9 of their duties. The council shall provide reports to the governor and
10 the legislature on or before June thirtieth, two thousand nine and by
11 June thirtieth of every other year thereafter. Such reports shall
12 include recommendations for state policy relating to dementia and a
13 review of services initiated and coordinated among public and private
14 agencies to meet the needs of persons with Alzheimer's disease and other
15 dementia and their families.
16 THE COUNCIL SHALL MAKE RECOMMENDATIONS CONCERNING LOCATOR TECHNOLOGIES
17 AVAILABLE FOR PURCHASE BY INDIVIDUALS, INCLUDING GLOBAL POSITIONING
18 TECHNOLOGY, THAT WOULD BENEFIT PERSONS AFFLICTED BY ALZHEIMER'S DISEASE,
19 DEMENTIA, AND/OR OTHER AFFLICTIONS, AND THEIR FAMILIES OR CARETAKERS. IF
20 THE DIRECTOR OF THE STATE OFFICE FOR AGING SHALL AGREE WITH THE RECOM-
21 MENDATIONS, THE DIRECTOR MAY PROMULGATE SUCH RECOMMENDATIONS IN AN
22 APPROPRIATE FORM AS A REGULATION OF THE OFFICE, AND SHALL FORWARD THE
23 RECOMMENDATIONS TO THE COMMISSIONER OF TAXATION AND FINANCE. SUCH RECOM-
24 MENDATIONS SHALL BE UPDATED ANNUALLY, ON OR BEFORE NOVEMBER FIRST OF
25 EACH YEAR, BEGINNING IN THE CALENDAR YEAR NEXT FOLLOWING THE EFFECTIVE
26 DATE OF THIS SECTION.

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 (qq) to read as follows:
3 (QQ) CREDIT FOR PURCHASE OF LOCATOR TECHNOLOGY. A TAXPAYER SHALL BE
4 ALLOWED A CREDIT AS HEREINAFTER PROVIDED, AGAINST THE TAX IMPOSED BY
5 THIS ARTICLE FOR THE PURCHASE, OTHER THAN FOR RESALE, OF GLOBAL POSI-
6 TIONING TECHNOLOGY THAT HAS BEEN RECOMMENDED PURSUANT TO SUBDIVISION
7 FOUR OF SECTION TWO THOUSAND FOUR-A OF THE PUBLIC HEALTH LAW. THE
8 AMOUNT OF CREDIT SHALL BE THE COST TO THE TAXPAYER OF SUCH GLOBAL POSI-
9 TIONING TECHNOLOGY PURCHASED DURING THE TAXABLE YEAR, SUCH CREDIT NOT TO
10 EXCEED SEVENTY-FIVE DOLLARS WITH RESPECT TO EACH UNIT PURCHASED,
11 PROVIDED HOWEVER THAT (1) A TAXPAYER SHALL NOT BE ENTITLED TO CLAIM THE
12 CREDIT AUTHORIZED BY THIS SUBSECTION MORE OFTEN THAN ONCE DURING ANY
13 PERIOD OF THREE TAXABLE YEARS; AND (2) THE TAXPAYER SHALL NOT BE ENTI-
14 TLED TO THE CREDIT UNLESS THE LOCATOR TECHNOLOGY SHALL HAVE BEEN RECOM-
15 MENDED OR REQUIRED BY A PHYSICIAN.
16 S 3. This act shall take effect immediately; provided that the tax
17 credit for locator technology provided by section two of this act shall
18 apply to taxable years beginning on and after the first of January next
19 succeeding the date on which this act shall have become a law.