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

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2009-2010 Regular Sessions

I N A S S E M B L Y

January 14, 2009

Introduced by M. of A. MORELLE, ABBATE, CAHILL, ROBINSON -- Multi-Sponsored by -- M. of A. BENJAMIN, BRADLEY, CLARK, COOK, HIKIND, MARKEY, McENENY, RAMOS, SCARBOROUGH -- 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 a portion of the cost of installing a radon reduction system

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

Section 1. This act shall be known and may be cited as the "radon related cancer prevention act".

S 2. Legislative intent. The legislature finds that the United States Environmental Protection Agency together with the American Lung Association agree that radon gas exposure is the second leading cause of lung cancer in the United States. Tens of thousands of people die annually from radon related lung cancer, and in 2000 there were an estimated 9,800 new cases of lung cancer in New York state, many linked to radon. The legislature further finds that the installation of radon mitigation systems, and preventative measures during new building construction, are relative inexpensive solutions, which can dramatically decrease and/or eliminate the risk of contracting radon related lung cancer. Furthermore, as of 1996 the costs of treating lung cancer exceed $26,000 initially, and exceed $11,000 every year of life thereafter. Therefore, the legislature finds that it is in the interest of the state to help protect its citizens from contracting lung cancer related to the deadly gas.

S 3. Section 606 of the tax law is amended by adding a new subsection (qq) to read as follows:

(QQ) CREDIT FOR INSTALLATION OF RADON REDUCTION SYSTEM. (1) A RESIDENT OWNER OF REAL PROPERTY, AS DEFINED IN SUBDIVISION TWELVE OF SECTION ONE HUNDRED TWO OF THE REAL PROPERTY TAX LAW, SHALL BE ALLOWED A CREDIT AGAINST THE TAX OTHERWISE DUE UNDER THIS ARTICLE IN AN AMOUNT EQUAL TO

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

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ONE-HALF OF THE COST OF A RADON REDUCTION SYSTEM, NOT TO EXCEED ONE THOUSAND TWO HUNDRED FIFTY DOLLARS. THE COST OF A RADON REDUCTION SYSTEM SHALL ALSO INCLUDE ANY COSTS ASSOCIATED WITH THE INSTALLATION OF SUCH SYSTEM.

(2) FOR THE PURPOSES OF THIS SUBSECTION, "RADON REDUCTION SYSTEM" MEANS ANY SYSTEM INSTALLED USING SUBSLAB SUCTION, PASSIVE SUBSLAB SUCTION, DRAINTILE SUCTION, BLOCKWALL SUCTION, SUMP HOLE SUCTION, CRAWLSPACE SUBMEMBRANE DEPRESSURIZATION, BASEMENT DEPRESSURIZATION, PRIVATE WELL WATER AERATION, OR GRANULAR ACTIVATED CARBON PRIVATE WELL WATER TECHNIQUES. SUCH SYSTEM MAY ALSO INCLUDE NATURAL VENTILATION AND SEALING METHODS ONLY WHEN USED IN CONJUNCTION WITH THE ABOVE LISTED TECHNIQUES.

S 4. This act shall take effect immediately.