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

S. 5657--A

A. 8508--A
Cal. No. 597

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 -- recommitted to the Committee on Investigations and Government Operations in accordance with Senate Rule 6, sec. 8 -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

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 -- reported from committee, advanced to a third reading, amended and ordered reprinted, retaining its place on the order of third reading

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, and amending chapter 522 of the laws of 2006 amending the tax law relating to providing a tax credit to companies who provide transportation to handicapped individuals, in relation to extending the provisions thereof

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 ZZ-1 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

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

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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.

(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 ZZ-1 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. Section 5 of chapter 522 of the laws of 2006 amending the tax law relating to providing a tax credit to companies who provide transportation to handicapped individuals, as amended by section 4 of part ZZ-1 of chapter 57 of the laws of 2008, is amended to read as follows:

S 5. This act shall take effect immediately and shall be deemed to have been in full force and effect on and after January 1, 2006 and shall remain in effect until December 31, [2010] 2014 when upon such date it shall be deemed repealed[; provided, however the IMB credit for energy taxes under subsection (t-1), the state film production credit under subsection (gg) and the empire state commercial production credit under subsection (jj) of section 606 of the tax law contained in section two of this act shall expire on the same date as provided in subdivision (a) of section 49 of part Y of chapter 63 of the laws of 2000, as amended, section 9 of part P of chapter 60 of the laws of 2004, as amended and section 10 of part V of a chapter of the laws of 2006, in legislative bill numbers S. 6460-C and A. 9560-B, as amended, respectively].

S 4. This act shall take effect immediately, and shall apply to all tax years commencing on or after January 1, 2010; provided, however, that:

(a) 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;

(b) 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; and

(c) the amendments to section 5 of chapter 522 of the laws of 2006 made by section three of this act shall not affect the repeal of such chapter and shall be deemed repealed therewith.