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

4977

2009-2010 Regular Sessions

I N S E N A T E

April 27, 2009

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

AN ACT to amend the tax law, in relation to providing a credit against tax for the purchase and installation of grab bars

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

Section 1. Section 606 of the tax law is amended by adding a new subsection (qq) to read as follows:

(QQ) CREDIT FOR INSTALLATION OF GRAB BARS. (1) A RESIDENT OWNER OF REAL PROPERTY, AS DEFINED IN SUBDIVISION TWELVE OF SECTION ONE HUNDRED TWO OF THE REAL PROPERTY TAX LAW, WHO IS A QUALIFIED SENIOR CITIZEN SHALL BE ALLOWED A CREDIT AGAINST THE TAX OTHERWISE DUE UNDER THIS ARTICLE IN AN AMOUNT IN ACCORDANCE WITH THE FOLLOWING SCHEDULE:

(A) A CREDIT OF TWO HUNDRED FIFTY DOLLARS FOR THE PURCHASE AND INSTALLATION REQUIRING ANCHORING BY SCREWS OR TOGGLES WHERE THERE IS NO REMOVAL OF SURFACE TILES OR SURROUNDING FACADE WITHIN THE TUB AREA;

(B) A CREDIT OF FOUR HUNDRED DOLLARS FOR THE PURCHASE AND INSTALLATION REQUIRING ANCHORING THAT ENTAILS THE REMOVAL AND REPLACEMENT OF SURROUNDING SURFACE TILES AND/OR FACADE; OR

(C) A CREDIT OF EIGHT HUNDRED DOLLARS FOR THE PURCHASE AND INSTALLATION REQUIRING ANCHORING THAT ENTAILS THE REMOVAL AND REPLACEMENT OF SURFACE TILES AND UNDERLAYMENT BEHIND THE REMOVED TILES.

(2) FOR THE PURPOSES OF THIS SUBSECTION, "QUALIFIED SENIOR CITIZEN" SHALL MEAN A SENIOR CITIZEN WHO IS SIXTY-FIVE YEARS OF AGE OR OLDER, OR INDIVIDUALS CONSIDERED DISABLED AND RECEIVING SOCIAL SECURITY DISABILITY BENEFITS.

S 2. This act shall take effect immediately and shall apply to personal income taxable years beginning on and after January 1, 2010.

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

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