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

7663

I N S E N A T E

April 29, 2010

Introduced by Sen. GOLDEN -- read twice and ordered printed, and when printed to be committed to the Committee on Transportation

AN ACT to amend the vehicle and traffic law, the tax law and the insurance law, in relation to enacting the livery and taxi safety act

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

Section 1. The vehicle and traffic law is amended by adding a new article 12-D to read as follows:

ARTICLE 12-D

LIVERY AND TAXI SAFETY ACT

SECTION 399-P. SHORT TITLE.
399-Q. DEFINITION.
399-R. ELIGIBILITY.
399-S. COUNCIL ON LIVERY AND TAXI SAFETY.

S 399-P. SHORT TITLE. THIS ARTICLE MAY BE KNOWN AND SHALL BE CITED AS THE "LIVERY AND TAXI SAFETY ACT".

S 399-Q. DEFINITION. FOR THE PURPOSES OF THIS ARTICLE AND THE TAX CREDIT PROVIDED FOR IN SECTION THIRTY-THREE OF THE TAX LAW, THE TERM "BLACK BOX" SHALL BE DEFINED AS A DEVICE CERTIFIED AS A BLACK BOX BY THE COMMISSIONER AND WHICH INCLUDES ONE OR MORE OF THE FOLLOWING FUNCTIONS:

1. VIDEO EVENT DATA RECORDER WHICH SHALL BE DEFINED AS A DEVICE WHICH RECORDS AND PROVIDES DATA OF EVENTS, INCLUDING BUT NOT LIMITED TO A COLLISION, SPEED OF THE VEHICLE, DIRECTION OF TRAVEL, LOCATION OF THE EVENT, AND VIDEO FOOTAGE BOTH BEFORE AND AFTER THE EVENT;

2. REAL-TIME TRACKING USING GLOBAL POSITIONING SYSTEM OR OTHER SIMILAR TECHNOLOGY; AND

3. ADVANCED DRIVER ASSISTANCE SYSTEMS THAT PROVIDE DRIVER NOTIFICATION OF EVENTS SUCH AS SPEEDING, LANE DEPARTURE, POTENTIAL FOR COLLISION, AND THE CAPABILITY TO MONITOR AND PROVIDE WARNING OF DISTANCE BETWEEN VEHICLES AND OTHER POTENTIAL OBSTACLES.

S 399-R. ELIGIBILITY. ANY TAXPAYER WHO PROVIDES A TAXICAB SERVICE AS DEFINED IN SECTION ONE HUNDRED FORTY-EIGHT-A OF THIS CHAPTER, OR A LIVERY SERVICE AS DEFINED IN SECTION ONE HUNDRED TWENTY-ONE-E OF THIS

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

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CHAPTER SHALL BE ALLOWED A CREDIT AS PROVIDED FOR IN SECTION THIRTY-THREE OF THE TAX LAW.

S 399-S. COUNCIL ON LIVERY AND TAXI SAFETY. 1. THE COMMISSIONER IS HEREBY AUTHORIZED AND DIRECTED TO CREATE THE COUNCIL ON LIVERY AND TAXI SAFETY. SAID COUNCIL SHALL CONSIST OF SEVEN MEMBERS. ONE MEMBER EACH SHALL BE APPOINTED UPON THE RECOMMENDATION OF THE SPEAKER OF THE ASSEMBLY, TEMPORARY PRESIDENT OF THE SENATE, MINORITY LEADER OF THE ASSEMBLY AND MINORITY LEADER OF THE SENATE. THREE MEMBERS, INCLUDING THE CHAIRPERSON, SHALL BE APPOINTED UPON THE RECOMMENDATION OF THE GOVERNOR. PROVIDED, HOWEVER, THAT IF THE GOVERNOR OR ANY LEADER HAS NOT SUBMITTED A RECOMMENDATION WITHIN THIRTY DAYS OF THE EFFECTIVE DATE OF THIS ARTICLE, THE AUTHORITY TO MAKE SUCH APPOINTMENT SHALL BE DELEGATED TO THE COMMISSIONER AND MADE WITHIN SIXTY DAYS OF THE EFFECTIVE DATE OF THIS ARTICLE.

2. MEMBERS OF THE COUNCIL SHALL BE INDIVIDUALS KNOWLEDGEABLE IN THE AREAS OF BLACK BOX TECHNOLOGY, TAXICAB AND LIVERY SERVICES, AND SAFETY ISSUES PERTAINING TO PUBLIC TRANSPORTATION.

3. THE COUNCIL SHALL WORK WITH THE COMMISSIONER TO DEVELOP REGULATIONS AND ESTABLISH STANDARDS THAT DEFINE AND DETERMINE DEVICES WHICH SHALL BE ELIGIBLE FOR THE BLACK BOX TAX CREDIT AS DEFINED IN SECTION THIRTY-THREE OF THE TAX LAW. FURTHER, THE COUNCIL SHALL DEVELOP STANDARDS FOR THE INSTALLATION OF SAID DEVICES IN MOTOR VEHICLES.

4. MEMBERS OF THE COUNCIL SHALL SERVE WITHOUT PAY BUT MAY RECEIVE REIMBURSEMENT FOR REASONABLE AND NECESSARY EXPENSES INCURRED IN THE PERFORMANCE OF COUNCIL RELATED ACTIVITIES.

5. THE COUNCIL SHALL SUBMIT ITS RECOMMENDATIONS TO THE COMMISSIONER WITHIN NINETY DAYS OF THE FIRST OFFICIAL MEETING OF THE COUNCIL.

6. THE COUNCIL SHALL MEET AT LEAST ONCE EVERY TWO YEARS AFTER THE COMMISSIONER TAKES ACTION ON ITS RECOMMENDATIONS.

7. THE COMMISSIONER SHALL IMPLEMENT, OR PROVIDE JUSTIFICATION FOR NOT IMPLEMENTING, THE RECOMMENDATIONS OF THE COUNCIL WITHIN NINETY DAYS OF RECEIPT.

8. UPON IMPLEMENTATION OF THE COUNCIL'S RECOMMENDATIONS, THE COMMISSIONER SHALL: (A) BE DEEMED RESPONSIBLE FOR DETERMINING WHICH TYPE AND MODEL OF DEVICES QUALIFY FOR THE TAX CREDIT; AND (B) DEVELOP, IMPLEMENT AND MANAGE A REGISTRATION PROCESS FOR EACH TYPE OR MODEL OF DEVICE CERTIFIED AS A BLACK BOX IN ACCORDANCE WITH THE ADOPTED RECOMMENDATIONS OF THE COUNCIL.

S 2. The tax law is amended by adding a new section 33 to read as follows:

S 33. BLACK BOX TAX CREDIT. (A) ALLOWANCE OF CREDIT. A TAXPAYER SUBJECT TO TAXATION UNDER ARTICLE NINE-A OR TWENTY-TWO OF THIS CHAPTER WHO MEETS THE ELIGIBILITY CRITERIA ESTABLISHED IN SECTION THREE HUNDRED NINETY-NINE-R OF THE VEHICLE AND TRAFFIC LAW, SHALL BE ALLOWED A CREDIT AGAINST SUCH TAX LIABILITY. THE AMOUNT OF THE CREDIT SHALL CONSIST OF TWENTY PERCENT OF THE RETAIL COST FOR THE PURCHASE AND INSTALLATION OF THE BLACK BOX PURSUANT TO SUBDIVISION THREE OF SECTION THREE HUNDRED NINETY-NINE-S OF THE VEHICLE AND TRAFFIC LAW, NOT TO EXCEED ONE THOUSAND DOLLARS.

(B) DEFINITIONS. FOR THE PURPOSES OF THIS SECTION BLACK BOX SHALL MEAN A MOTOR VEHICLE SAFETY DEVICE AS DEFINED IN SECTION THREE HUNDRED NINETY-NINE-Q OF THE VEHICLE AND TRAFFIC LAW.

(C) CROSS-REFERENCES. FOR APPLICATION OF THE CREDIT PROVIDED FOR IN THIS SECTION, SEE THE FOLLOWING PROVISIONS OF THIS CHAPTER: (1) SUBDIVISION 41 OF SECTION 210; AND (2) SUBSECTION (QQ) OF SECTION 606.

S 3. Section 210 of the tax law is amended by adding a new subdivision 41 to read as follows:

41. BLACK BOX CREDIT. (A) ALLOWANCE OF CREDIT. A TAXPAYER ELIGIBLE PURSUANT TO THE PROVISIONS OF SECTION THIRTY-THREE OF THIS CHAPTER SHALL BE ALLOWED A TAX CREDIT COMPUTED AS PROVIDED FOR IN SUCH SECTION THIRTY-THREE AGAINST THE TAX LIABILITY IMPOSED BY THIS ARTICLE.

(B) APPLICATION OF CREDIT. THE CREDIT ALLOWED UNDER THIS SUBDIVISION FOR ANY TAXABLE YEAR SHALL NOT REDUCE THE TAX DUE FOR SUCH YEAR TO LESS THAN THE AMOUNT PRESCRIBED IN PARAGRAPH (D) OF SUBDIVISION ONE OF THIS SECTION. PROVIDED, HOWEVER, THAT IF THE AMOUNT OF THE CREDIT UNDER THIS SUBDIVISION FOR ANY TAXABLE YEAR REDUCES THE TAX TO SUCH AMOUNT, THE BALANCE OF THE CREDIT NOT APPLICABLE IN THAT TAXABLE YEAR MAY BE CARRIED OVER TO THE IMMEDIATELY SUCCEEDING TAXABLE YEAR AND BE DEDUCTED FROM THE TAX LIABILITY FOR THAT YEAR. THE EXCESS, IF ANY, OF THE CREDIT CARRIED OVER SHALL BE TREATED AS AN OVERPAYMENT OF TAX TO BE CREDITED OR REFUNDED IN ACCORDANCE WITH THE PROVISIONS OF SECTION ONE THOUSAND EIGHTY-SIX OF THIS CHAPTER. PROVIDED, HOWEVER, THE PROVISIONS OF SUBSECTION (C) OF SECTION ONE THOUSAND EIGHTY-EIGHT OF THIS CHAPTER NOTWITHSTANDING, NO INTEREST SHALL BE PAID THEREON.

S 4. Subparagraph (B) of paragraph 1 of subsection (i) of section 606 of the tax law is amended by adding a new clause (xxxi) to read as follows:

(XXXI) BLACK BOX CREDIT UNDER SUBSECTION (QQ).	AMOUNT OF CREDIT FOR THE PURCHASE AND INSTALLATION OF QUALIFIED BLACK BOXES UNDER SUBDIVISION FORTY-ONE OF SECTION TWO HUNDRED TEN.

S 5. Section 606 of the tax law is amended by adding a new subsection (qq) to read as follows:

(QQ) BLACK BOX CREDIT. (1) ALLOWANCE OF CREDIT. A TAXPAYER ELIGIBLE PURSUANT TO SECTION THIRTY-THREE OF THIS CHAPTER SHALL BE ALLOWED A CREDIT TO BE COMPUTED AS PROVIDED IN SUCH SECTION AGAINST THE TAX IMPOSED BY ARTICLE NINE-A OR TWENTY-TWO OF THIS CHAPTER.

(2) APPLICATION OF CREDIT. IF THE AMOUNT OF THE CREDIT ALLOWABLE UNDER THIS SUBSECTION FOR ANY TAXABLE YEAR EXCEEDS THE TAXPAYER'S TAX LIABILITY FOR SUCH YEAR, THE BALANCE OF THE CREDIT NOT APPLICABLE IN THAT TAXABLE YEAR MAY BE CARRIED OVER TO THE IMMEDIATELY SUCCEEDING TAXABLE YEAR AND MAY BE DEDUCTED FROM THE TAXPAYER'S TAX LIABILITY FOR THAT YEAR. THE EXCESS, IF ANY, OF THE CREDIT CARRIED OVER SHALL BE TREATED AS AN OVERPAYMENT OF TAX TO BE CREDITED OR REFUNDED IN ACCORDANCE WITH THE PROVISIONS OF SECTION SIX HUNDRED EIGHTY-SIX OF THIS ARTICLE, PROVIDED, HOWEVER, THAT NO INTEREST SHALL BE PAID THEREON.

S 6. Section 2336 of the insurance law is amended by adding a new subsection (i) to read as follows:

(I) ANY SCHEDULE OF RATES OR RATING PLAN FOR MOTOR VEHICLE LIABILITY AND COLLISION INSURANCE SUBMITTED TO THE SUPERINTENDENT THAT APPLIES TO A TAXICAB AS DEFINED IN SECTION ONE HUNDRED FORTY-EIGHT-A OR LIVERY SERVICE AS DEFINED IN SECTION ONE HUNDRED TWENTY-ONE-E OF THE VEHICLE AND TRAFFIC LAW SHALL PROVIDE FOR AN APPROPRIATE REDUCTION IN PREMIUM CHARGES, FOR ANY INSURED THAT HAS INSTALLED A BLACK BOX PURSUANT TO REGULATIONS OF THE COMMISSIONER OF MOTOR VEHICLES.

S 7. This act shall take effect immediately and shall apply to taxable years beginning on and after January 1, 2011.