

2834

2011-2012 Regular Sessions

I N A S S E M B L Y

January 20, 2011

Introduced by M. of A. MORELLE, ABBATE, CAHILL, ROBINSON -- Multi-Sponsored by -- M. of A. 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:

1 Section 1. This act shall be known and may be cited as the "radon
2 related cancer prevention act".
3 S 2. Legislative intent. The legislature finds that the United States
4 Environmental Protection Agency together with the American Lung Association agree that radon gas exposure is the second leading cause of lung
5 cancer in the United States. Tens of thousands of people die annually
6 from radon related lung cancer, and in 2000 there were an estimated
7 9,800 new cases of lung cancer in New York state, many linked to radon.
8 The legislature further finds that the installation of radon mitigation
9 systems, and preventative measures during new building construction, are
10 relative inexpensive solutions, which can dramatically decrease and/or
11 eliminate the risk of contracting radon related lung cancer. Furthermore,
12 as of 1996 the costs of treating lung cancer exceed \$26,000
13 initially, and exceed \$11,000 every year of life thereafter. Therefore,
14 the legislature finds that it is in the interest of the state to help
15 protect its citizens from contracting lung cancer related to the deadly
16 gas.
17 S 3. Section 606 of the tax law is amended by adding a new subsection
18 (ss) to read as follows:
19 (SS) CREDIT FOR INSTALLATION OF RADON REDUCTION SYSTEM. (1) A RESIDENT
20 OWNER OF REAL PROPERTY, AS DEFINED IN SUBDIVISION TWELVE OF SECTION ONE
21 HUNDRED TWO OF THE REAL PROPERTY TAX LAW, SHALL BE ALLOWED A CREDIT
22 AGAINST THE TAX OTHERWISE DUE UNDER THIS ARTICLE IN AN AMOUNT EQUAL TO
23

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

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

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

13 S 4. This act shall take effect immediately.