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

879

2011-2012 Regular Sessions

I N A S S E M B L Y

(PREFILED)

January 5, 2011

Introduced by M. of A. KELLNER -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to prohibiting the seizure of a vehicle used to transport the taxpayer or a member of the taxpayer's household who has a mobility impairment as documented by a physician

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

Section 1. The tax law is amended by adding a new section 1849 to read as follows:

S 1849. SEIZURE OF A MOTOR VEHICLE USED TO TRANSPORT MOBILITY-IMPAIRED INDIVIDUAL. 1. NOTWITHSTANDING ANY PROVISION OF LAW TO THE CONTRARY, A MOTOR VEHICLE THAT IS USED ON A REGULAR AND RECURRING BASIS TO TRANSPORT A TAXPAYER WHO HAS A MOBILITY IMPAIRMENT AS DOCUMENTED BY A LICENSED PHYSICIAN OR A MEMBER OF THE TAXPAYER'S HOUSEHOLD WHO HAS A MOBILITY IMPAIRMENT AS DOCUMENTED BY A LICENSED PHYSICIAN SHALL NOT BE SEIZED IN CONNECTION WITH THE COLLECTION OF UNPAID TAXES NOR SHALL FORFEITURE PROCEEDINGS BE COMMENCED BY THE DEPARTMENT WITH REGARD TO ANY SUCH VEHICLE.

2. THE PROVISIONS OF THIS SECTION SHALL ALLOW FOR THE EXEMPTION FROM SEIZURE OF ONLY ONE MOTOR VEHICLE PER HOUSEHOLD, AND SHALL NOT BAR THE SEIZURE OF OTHER VEHICLES.

3. AS USED IN THIS SECTION "A MOBILITY IMPAIRMENT" MEANS A PHYSICAL IMPAIRMENT WHICH IS PERMANENT AND SEVERELY LIMITS A PERSON'S MOBILITY, OR WHICH RENDERS A PERSON UNABLE TO AMBULATE WITHOUT THE AID OF A WHEELCHAIR OR OTHER PROSTHETIC DEVICE.

S 2. This act shall take effect on the first of January next succeeding the date on which it shall have become a law; provided, however, that effective immediately, the commissioner of taxation and finance is authorized and directed to promulgate any and all rules and regulations and take any other measure necessary to implement this act on or before its effective date.

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

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