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2011-2012 Regular Sessions

I N A S S E M B L Y

(PREFILED)

January 5, 2011

Introduced by M. of A. KELLNER, WEISENBERG, GLICK, JAFFEE, HOOPER, BOYLAND, CASTRO, COLTON, ROSENTHAL, CAHILL, TITUS, COOK -- Multi-Sponsored by -- M. of A. AMEDORE, McDONOUGH, MENG, MOLINARO, PHEFFER, SALADINO, TITONE -- 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 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:

1 Section 1. Subsection (oo) of section 606 of the tax law, as amended
2 by section 3 of part ZZ-1 of chapter 57 of the laws of 2008, is amended
3 to read as follows:
4 (oo) Credit for companies who provide transportation to individuals
5 with disabilities. (a) Allowance and amount of credit. A taxpayer, who
6 provides a taxicab service as defined in section one hundred forty-
7 eight-a of the vehicle and traffic law, or a livery service as defined
8 in section one hundred twenty-one-e of the vehicle and traffic law,
9 shall be allowed a credit, to be computed as provided in this
10 subsection, against the tax imposed by this article. The amount of the
11 credit shall be equal to the incremental cost associated with upgrading
12 a vehicle so that it is accessible by individuals with disabilities as
13 defined in paragraph (b) of this subsection. Provided, however, that
14 such credit shall not exceed [\$10,000] TEN THOUSAND DOLLARS per vehicle.
15 FOR PURPOSES OF THIS SUBSECTION, PURCHASES OF NEW VEHICLES THAT ARE
16 INITIALLY MANUFACTURED TO BE ACCESSIBLE FOR INDIVIDUALS WITH DISABILI-
17 TIES AND FOR WHICH THERE IS NO COMPARABLE MAKE AND MODEL THAT DOES NOT

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

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1 INCLUDE THE EQUIPMENT NECESSARY TO PROVIDE ACCESSIBILITY TO INDIVIDUALS
2 WITH DISABILITIES, THE CREDIT SHALL BE TEN THOUSAND DOLLARS PER VEHICLE.

3 (b) Definition. The term "accessible by individuals with disabilities"
4 shall, for the purposes of this subsection, refer to a vehicle that
5 complies with federal regulations promulgated pursuant to the Americans
6 with Disabilities Act applicable to vans under [22] TWENTY-TWO feet in
7 length, by the federal Department of Transportation, in Code of Federal
8 Regulations, title 49, parts 37 and 38, and by the federal Architecture
9 and Transportation Barriers Compliance Board, In Code of Federal Regu-
10 lations, title 36, sections 1192.23, and the Federal Motor Vehicle Safe-
11 ty Standards, Code of Federal Regulations, title 49, part 57.

12 (c) Application of credit. If the amount of the credit shall exceed
13 the taxpayer's tax for such year the excess shall be carried over to the
14 following year or years, and may be deducted from the taxpayer's tax for
15 such year or years.

16 S 2. Subdivision 40 of section 210 of the tax law, as amended by
17 section 1 of part ZZ-1 of chapter 57 of the laws of 2008, is amended to
18 read as follows:

19 40. Credit for companies who provide transportation to individuals
20 with disabilities. (a) Allowance and amount of credit. A taxpayer, who
21 provides a taxicab service as defined in section one hundred forty-
22 eight-a of the vehicle and traffic law, or a livery service as defined
23 in section one hundred twenty-one-e of the vehicle and traffic law,
24 shall be allowed a credit, to be computed as provided in this subdivi-
25 sion, against the tax imposed by this article. The amount of the credit
26 shall be equal to the incremental cost associated with upgrading a vehi-
27 cle so that it is accessible by individuals with disabilities as defined
28 in paragraph (b) of this [subsection] SUBDIVISION. Provided, however,
29 that such credit shall not exceed [\$10,000] TEN THOUSAND DOLLARS per
30 vehicle. FOR PURPOSES OF THIS SUBDIVISION, PURCHASES OF NEW VEHICLES
31 THAT ARE INITIALLY MANUFACTURED TO BE ACCESSIBLE FOR INDIVIDUALS WITH
32 DISABILITIES AND FOR WHICH THERE IS NO COMPARABLE MAKE AND MODEL THAT
33 DOES NOT INCLUDE THE EQUIPMENT NECESSARY TO PROVIDE ACCESSIBILITY TO
34 INDIVIDUALS WITH DISABILITIES, THE CREDIT SHALL BE TEN THOUSAND DOLLARS
35 PER VEHICLE.

36 (b) Definitions. The term "accessible by individuals with disabili-
37 ties" shall, for the purposes of this subdivision, refer to a vehicle
38 that complies with federal regulations promulgated pursuant to the Amer-
39 icans with Disabilities Act applicable to vans under [22] TWENTY-TWO
40 feet in length, by the federal Department of Transportation, in Code of
41 Federal Regulations, title 49, parts 37 and 38, and by the federal
42 Architecture and Transportation Barriers Compliance Board, In Code of
43 Federal Regulations, title 36, sections 1192.23, and the Federal Motor
44 Vehicle Safety Standards, Code of Federal Regulations, title 49, part
45 57.

46 (c) Application of credit. If the amount of the credit shall exceed
47 the taxpayer's tax for such year the excess shall be carried over to the
48 following year or years, and may be deducted from the taxpayer's tax for
49 such year or years.

50 S 3. Section 5 of chapter 522 of the laws of 2006 amending the tax law
51 relating to providing a tax credit to companies who provide transporta-
52 tion to handicapped individuals, as amended by section 4 of part ZZ-1 of
53 chapter 57 of the laws of 2008, is amended to read as follows:

54 S 5. This act shall take effect immediately and shall be deemed to
55 have been in full force and effect on and after January 1, 2006 and
56 shall remain in effect until December 31, [2010] 2016 when upon such

1 date it shall be deemed repealed[; provided, however the IMB credit for
2 energy taxes under subsection (t-1), the state film production credit
3 under subsection (gg) and the empire state commercial production credit
4 under subsection (jj) of section 606 of the tax law contained in section
5 two of this act shall expire on the same date as provided in subdivision
6 (a) of section 49 of part Y of chapter 63 of the laws of 2000, as
7 amended, section 9 of part P of chapter 60 of the laws of 2004, as
8 amended and section 10 of part V of a chapter of the laws of 2006, in
9 legislative bill numbers S. 6460-C and A. 9560-B, as amended, respec-
10 tively].

11 S 4. This act shall take effect immediately, provided, however that
12 this act shall be deemed to have been in full force and effect on Decem-
13 ber 31, 2010 and provided further, this act shall apply to all tax years
14 commencing on or after January 1, 2011; provided, however, that:

15 (a) the amendments to subsection (oo) of section 606 of the tax law
16 made by section one of this act shall not affect the repeal of such
17 subsection and shall be deemed repealed therewith;

18 (b) the amendments to subdivision 40 of section 210 of the tax law
19 made by section two of this act shall not affect the repeal of such
20 subdivision and shall be deemed repealed therewith.