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

966--B

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, LATIMER, McDONOUGH, MENG, MOLINARO, PHEFFER, SALADINO, TITONE -- read once and referred to the Committee on Ways and Means -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee -- again reported from said committee with amendments, ordered reprinted as amended and recommitted to said committee

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 providing for the repeal of such provisions upon expiration thereof

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 (tt) to read as follows:

(TT) CREDIT FOR COMPANIES WHO PROVIDE TRANSPORTATION TO INDIVIDUALS WITH DISABILITIES. (1) ALLOWANCE AND AMOUNT OF CREDIT. A TAXPAYER, WHO PROVIDES A TAXICAB SERVICE AS DEFINED IN SECTION ONE HUNDRED FORTY-EIGHT-A OF THE VEHICLE AND TRAFFIC LAW, OR A LIVERY SERVICE AS DEFINED IN SECTION ONE HUNDRED TWENTY-ONE-E OF THE VEHICLE AND TRAFFIC LAW, SHALL BE ALLOWED A CREDIT, TO BE COMPUTED AS PROVIDED IN THIS SUBSECTION, AGAINST THE TAX IMPOSED BY THIS ARTICLE. THE AMOUNT OF THE CREDIT SHALL BE EQUAL TO THE INCREMENTAL COST ASSOCIATED WITH UPGRADING A VEHICLE SO THAT IT IS ACCESSIBLE BY INDIVIDUALS WITH DISABILITIES AS DEFINED IN PARAGRAPH TWO OF THIS SUBSECTION. PROVIDED, HOWEVER, THAT SUCH CREDIT SHALL NOT EXCEED TEN THOUSAND DOLLARS PER VEHICLE. FOR PURPOSES OF THIS SUBSECTION, PURCHASES OF NEW VEHICLES THAT ARE INITIALLY MANUFACTURED TO BE ACCESSIBLE FOR INDIVIDUALS WITH DISABILITIES AND FOR WHICH THERE IS NO COMPARABLE MAKE AND MODEL THAT DOES NOT INCLUDE

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

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

(2) DEFINITION. THE TERM "ACCESSIBLE BY INDIVIDUALS WITH DISABILITIES" SHALL, FOR THE PURPOSES OF THIS SUBSECTION, REFER TO A VEHICLE THAT COMPLIES WITH FEDERAL REGULATIONS PROMULGATED PURSUANT TO THE AMERICANS WITH DISABILITIES ACT APPLICABLE TO VANS UNDER TWENTY-TWO FEET IN LENGTH, BY THE FEDERAL DEPARTMENT OF TRANSPORTATION, IN CODE OF FEDERAL REGULATIONS, TITLE 49, PARTS 37 AND 38, AND BY THE FEDERAL ARCHITECTURE AND TRANSPORTATION BARRIERS COMPLIANCE BOARD, IN CODE OF FEDERAL REGULATIONS, TITLE 36, SECTION 1192.23, AND THE FEDERAL MOTOR VEHICLE SAFETY STANDARDS, CODE OF FEDERAL REGULATIONS, TITLE 29, PART 57.

(3) APPLICATION OF CREDIT. IF THE AMOUNT OF THE CREDIT SHALL EXCEED THE TAXPAYER'S TAX FOR SUCH YEAR THE EXCESS SHALL BE CARRIED OVER TO THE FOLLOWING YEAR OR YEARS, AND MAY BE DEDUCTED FROM THE TAXPAYER'S TAX FOR SUCH YEAR OR YEARS.

S 2. Subparagraph (B) of paragraph 1 of subsection (i) of section 606 of the tax law is amended by adding a new clause (xxxiii) to read as follows:

(XXXIII) CREDIT FOR COMPANIES WHO PROVIDE TRANSPORTATION TO INDIVIDUALS WITH DISABILITIES UNDER SUBSECTION (TT)	AMOUNT OF CREDIT UNDER SUBDIVISION FORTY-FOUR OF SECTION TWO HUNDRED TEN

S 3. Section 210 of the tax law is amended by adding an new subdivision 44 to read as follows:

44. CREDIT FOR COMPANIES WHO PROVIDE TRANSPORTATION TO INDIVIDUALS WITH DISABILITIES. (A) ALLOWANCE AND AMOUNT OF CREDIT. A TAXPAYER, WHO PROVIDES A TAXICAB SERVICE AS DEFINED IN SECTION ONE HUNDRED FORTY-EIGHT-A OF THE VEHICLE AND TRAFFIC LAW, OR A LIVERY SERVICE AS DEFINED IN SECTION ONE HUNDRED TWENTY-ONE-E OF THE VEHICLE AND TRAFFIC LAW, SHALL BE ALLOWED A CREDIT, TO BE COMPUTED AS PROVIDED IN THIS SUBDIVISION, AGAINST THE TAX IMPOSED BY THIS ARTICLE. THE AMOUNT OF THE CREDIT SHALL BE EQUAL TO THE INCREMENTAL COST ASSOCIATED WITH UPGRADING A VEHICLE SO THAT IT IS ACCESSIBLE BY INDIVIDUALS WITH DISABILITIES AS DEFINED IN PARAGRAPH (B) OF THIS SUBDIVISION. PROVIDED, HOWEVER, THAT SUCH CREDIT SHALL NOT EXCEED TEN THOUSAND DOLLARS PER VEHICLE. FOR PURPOSES OF THIS SUBDIVISION, PURCHASES OF NEW VEHICLES THAT ARE INITIALLY MANUFACTURED TO BE ACCESSIBLE FOR INDIVIDUALS WITH DISABILITIES AND FOR WHICH THERE IS NO COMPARABLE MAKE AND MODEL THAT DOES NOT INCLUDE THE EQUIPMENT NECESSARY TO PROVIDE ACCESSIBILITY TO INDIVIDUALS WITH DISABILITIES, THE CREDIT SHALL BE TEN THOUSAND DOLLARS PER VEHICLE.

(B) DEFINITION. THE TERM "ACCESSIBLE BY INDIVIDUALS WITH DISABILITIES" SHALL, FOR THE PURPOSES OF THIS SUBDIVISION, REFER TO A VEHICLE THAT COMPLIES WITH FEDERAL REGULATIONS PROMULGATED PURSUANT TO THE AMERICANS WITH DISABILITIES ACT APPLICABLE TO VANS UNDER TWENTY-TWO FEET IN LENGTH, BY THE FEDERAL DEPARTMENT OF TRANSPORTATION, IN CODE OF FEDERAL REGULATIONS, TITLE 49, PARTS 37 AND 38, AND BY THE FEDERAL ARCHITECTURE AND TRANSPORTATION BARRIERS COMPLIANCE BOARD, IN CODE OF FEDERAL REGULATIONS, TITLE 36, SECTION 1192.23, AND THE FEDERAL MOTOR VEHICLE SAFETY STANDARDS, CODE OF FEDERAL REGULATIONS, TITLE 49, PART 57.

(C) APPLICATION OF CREDIT. IF THE AMOUNT OF THE CREDIT SHALL EXCEED THE TAXPAYER'S TAX FOR SUCH YEAR THE EXCESS SHALL BE CARRIED OVER TO THE FOLLOWING YEAR OR YEARS, AND MAY BE DEDUCTED FROM THE TAXPAYER'S TAX FOR SUCH YEAR OR YEARS.

S 4. The commissioner of taxation and finance shall prescribe rules and regulations establishing the requirements of companies to be eligible for the credit provided by this act.

S 5. This act shall take effect immediately and shall remain in effect until December 31, 2016 when upon such date it shall be deemed repealed; provided that this act shall be deemed to have been in full force and effect on December 31, 2010; and provided further that this act shall apply to all tax years commencing on or after January 1, 2011.