

4813

2011-2012 Regular Sessions

I N S E N A T E

April 27, 2011

Introduced by Sen. FLANAGAN -- read twice and ordered printed, and when printed to be committed to the Committee on Investigations and Government Operations

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:

1 Section 1. Section 606 of the tax law is amended by adding a new
2 subsection (tt) to read as follows:
3 (TT) CREDIT FOR COMPANIES WHO PROVIDE TRANSPORTATION TO INDIVIDUALS
4 WITH DISABILITIES. (1) ALLOWANCE AND AMOUNT OF CREDIT. A TAXPAYER, WHO
5 PROVIDES A TAXICAB SERVICE AS DEFINED IN SECTION ONE HUNDRED
6 FORTY-EIGHT-A OF THE VEHICLE AND TRAFFIC LAW, OR A LIVERY SERVICE AS
7 DEFINED IN SECTION ONE HUNDRED TWENTY-ONE-E OF THE VEHICLE AND TRAFFIC
8 LAW, SHALL BE ALLOWED A CREDIT, TO BE COMPUTED AS PROVIDED IN THIS
9 SUBSECTION, AGAINST THE TAX IMPOSED BY THIS ARTICLE. THE AMOUNT OF THE
10 CREDIT SHALL BE EQUAL TO THE INCREMENTAL COST ASSOCIATED WITH UPGRADING
11 A VEHICLE SO THAT IT IS ACCESSIBLE BY INDIVIDUALS WITH DISABILITIES AS
12 DEFINED IN PARAGRAPH TWO OF THIS SUBSECTION. PROVIDED, HOWEVER, THAT
13 SUCH CREDIT SHALL NOT EXCEED TEN THOUSAND DOLLARS PER VEHICLE. FOR
14 PURPOSES OF THIS SUBSECTION, PURCHASES OF NEW VEHICLES THAT ARE INITIAL-
15 LY MANUFACTURED TO BE ACCESSIBLE FOR INDIVIDUALS WITH DISABILITIES AND
16 FOR WHICH THERE IS NO COMPARABLE MAKE AND MODEL THAT DOES NOT INCLUDE
17 THE EQUIPMENT NECESSARY TO PROVIDE ACCESSIBILITY TO INDIVIDUALS WITH
18 DISABILITIES, THE CREDIT SHALL BE TEN THOUSAND DOLLARS PER VEHICLE.
19 (2) DEFINITION. THE TERM "ACCESSIBLE BY INDIVIDUALS WITH DISABILITIES"
20 SHALL, FOR THE PURPOSES OF THIS SUBSECTION, REFER TO A VEHICLE THAT
21 COMPLIES WITH FEDERAL REGULATIONS PROMULGATED PURSUANT TO THE AMERICANS
22 WITH DISABILITIES ACT APPLICABLE TO VANS UNDER TWENTY-TWO FEET IN

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

LBD00671-04-1

1 LENGTH, BY THE FEDERAL DEPARTMENT OF TRANSPORTATION, IN CODE OF FEDERAL
2 REGULATIONS, TITLE 49, PARTS 37 AND 38, AND BY THE FEDERAL ARCHITECTURE
3 AND TRANSPORTATION BARRIERS COMPLIANCE BOARD, IN CODE OF FEDERAL REGU-
4 LATIONS, TITLE 36, SECTION 1192.23, AND THE FEDERAL MOTOR VEHICLE SAFETY
5 STANDARDS, CODE OF FEDERAL REGULATIONS, TITLE 29, PART 57.

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

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

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

17 S 3. Section 210 of the tax law is amended by adding an new subdivi-
18 sion 44 to read as follows:

19 44. 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
22 FORTY-EIGHT-A OF THE VEHICLE AND TRAFFIC LAW, OR A LIVERY SERVICE AS
23 DEFINED IN SECTION ONE HUNDRED TWENTY-ONE-E OF THE VEHICLE AND TRAFFIC
24 LAW, SHALL BE ALLOWED A CREDIT, TO BE COMPUTED AS PROVIDED IN THIS
25 SUBDIVISION, AGAINST THE TAX IMPOSED BY THIS ARTICLE. THE AMOUNT OF THE
26 CREDIT SHALL BE EQUAL TO THE INCREMENTAL COST ASSOCIATED WITH UPGRADING
27 A VEHICLE SO THAT IT IS ACCESSIBLE BY INDIVIDUALS WITH DISABILITIES AS
28 DEFINED IN PARAGRAPH (B) OF THIS SUBDIVISION. PROVIDED, HOWEVER, THAT
29 SUCH CREDIT SHALL NOT EXCEED TEN THOUSAND DOLLARS PER VEHICLE. FOR
30 PURPOSES OF THIS SUBDIVISION, PURCHASES OF NEW VEHICLES THAT ARE
31 INITIALLY MANUFACTURED TO BE ACCESSIBLE FOR INDIVIDUALS WITH DISABILI-
32 TIES AND FOR WHICH THERE IS NO COMPARABLE MAKE AND MODEL THAT DOES NOT
33 INCLUDE THE EQUIPMENT NECESSARY TO PROVIDE ACCESSIBILITY TO INDIVIDUALS
34 WITH DISABILITIES, THE CREDIT SHALL BE TEN THOUSAND DOLLARS PER VEHICLE.

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

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

48 S 4. The commissioner of taxation and finance shall prescribe rules
49 and regulations establishing the requirements of companies to be eligi-
50 ble for the credit provided by this act.

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