

1006

2013-2014 Regular Sessions

I N   A S S E M B L Y

(PREFILED)

January 9, 2013

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Introduced by M. of A. WEPRIN -- Multi-Sponsored by -- M. of A. SALADINO  
-- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to establishing a credit for  
the installation of a seat belt violation alert system

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

1     Section 1. Section 210 of the tax law is amended by adding a new  
2     subdivision 46 to read as follows:

3     46. CREDIT FOR INSTALLATION OF SEAT BELT VIOLATION ALERT SYSTEM. (A) A  
4     TAXPAYER SHALL BE ALLOWED A CREDIT, TO BE COMPUTED AS HEREINAFTER  
5     PROVIDED, AGAINST THE TAX IMPOSED BY THIS ARTICLE, FOR THE PURCHASE,  
6     OTHER THAN FOR RESALE, AND INSTALLATION OF A SEAT BELT VIOLATION ALERT  
7     SYSTEM.

8     (B) FOR THE PURPOSES OF THIS SUBDIVISION, THE FOLLOWING TERMS SHALL  
9     HAVE THE FOLLOWING MEANINGS:

10    (1) "ELECTRONIC INDICATOR" SHALL MEAN ANY DISPLAY SYSTEM ON THE  
11    OUTSIDE OF A MOTOR VEHICLE THAT REGISTERS THE FAILURE OF A PASSENGER TO  
12    PROPERLY SECURE THEIR SAFETY BELT WITHIN SUCH VEHICLE.

13    (2) "SEAT BELT VIOLATION ALERT SYSTEM" SHALL MEAN ANY DEVICE, WHICH,  
14    UPON INSTALLATION IN AND ON A MOTOR VEHICLE, SIGNALS OR OTHERWISE ALERTS  
15    POLICE OFFICERS, BY WAY OF AN ELECTRONIC INDICATOR ON THE OUTSIDE OF THE  
16    VEHICLE, THAT AN INDIVIDUAL IN SUCH VEHICLE HAS FAILED TO PROPERLY  
17    SECURE THEIR SAFETY BELT.

18    (C) THE AMOUNT OF CREDIT SHALL BE FIFTY PERCENT OF THE COST TO THE  
19    TAXPAYER FOR THE PURCHASE AND INSTALLATION OF SUCH SECURITY SYSTEM  
20    DURING THE TAXABLE YEAR OF PURCHASE, SUCH CREDIT NOT TO EXCEED TWO  
21    HUNDRED FIFTY DOLLARS WITH RESPECT TO EACH PURCHASE AND INSTALLATION.  
22    THE CREDIT ALLOWED UNDER THIS SUBDIVISION FOR ANY TAXABLE YEAR SHALL NOT  
23    REDUCE THE TAX DUE FOR SUCH YEAR TO LESS THAN THE HIGHER OF THE AMOUNTS  
24    PRESCRIBED IN PARAGRAPHS (C) AND (D) OF SUBDIVISION ONE OF THIS SECTION.

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

LBD03838-01-3

1 S 2. Section 606 of the tax law is amended by adding a new subsection  
2 (s-1) to read as follows:

3 (S-1) CREDIT FOR INSTALLATION OF SEAT BELT VIOLATION ALERT SYSTEM. A  
4 TAXPAYER SHALL BE ALLOWED A CREDIT AS HEREINAFTER PROVIDED, AGAINST THE  
5 TAX IMPOSED BY THIS ARTICLE FOR THE PURCHASE AND INSTALLATION OF A SEAT  
6 BELT VIOLATION ALERT SYSTEM, AS SUCH TERM IS DEFINED IN SUBDIVISION  
7 FORTY-SIX OF SECTION TWO HUNDRED TEN OF THIS CHAPTER. THE AMOUNT OF  
8 CREDIT SHALL BE FIFTY PERCENT OF THE COST OF THE TAXPAYER OF THE  
9 PURCHASE AND INSTALLATION OF THE SECURITY SYSTEM DURING THE TAXABLE  
10 YEAR, SUCH CREDIT NOT TO EXCEED TWO HUNDRED FIFTY DOLLARS WITH RESPECT  
11 TO EACH SYSTEM PURCHASED AND INSTALLED.

12 S 3. Subparagraph (B) of paragraph 1 of subsection (i) of section 606  
13 of the tax law is amended by adding a new clause (xxxv) to read as  
14 follows:

15 (XXXV) CREDIT FOR INSTALLATION	AMOUNT OF CREDIT UNDER
16 OF SEAT BELT VIOLATION ALERT	SUBDIVISION FORTY-SIX OF SECTION
17 SYSTEM UNDER SUBSECTION (S-1)	TWO HUNDRED TEN

18 S 4. This act shall take effect on the first of January next succeed-  
19 ing the date on which it shall become a law.