

3460

2013-2014 Regular Sessions

I N S E N A T E

February 4, 2013

Introduced by Sen. GOLDEN -- read twice and ordered printed, and when printed to be committed to the Committee on Transportation

AN ACT to amend the vehicle and traffic law, the tax law and the insurance law, in relation to enacting the livery and taxi safety act

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

1 Section 1. The vehicle and traffic law is amended by adding a new
2 article 12-D to read as follows:

3 ARTICLE 12-D

4 LIVERY AND TAXI SAFETY ACT

5 SECTION 399-P. SHORT TITLE.

6 399-Q. DEFINITION.

7 399-R. ELIGIBILITY.

8 399-S. COUNCIL ON LIVERY AND TAXI SAFETY.

9 S 399-P. SHORT TITLE. THIS ARTICLE MAY BE KNOWN AND SHALL BE CITED AS
10 THE "LIVERY AND TAXI SAFETY ACT".

11 S 399-Q. DEFINITION. FOR THE PURPOSES OF THIS ARTICLE AND THE TAX
12 CREDIT PROVIDED FOR IN SECTION THIRTY-EIGHT OF THE TAX LAW, THE TERM
13 "BLACK BOX" SHALL BE DEFINED AS A DEVICE CERTIFIED AS A BLACK BOX BY THE
14 COMMISSIONER AND WHICH INCLUDES ONE OR MORE OF THE FOLLOWING FUNCTIONS:

15 1. VIDEO EVENT DATA RECORDER WHICH SHALL BE DEFINED AS A DEVICE WHICH
16 RECORDS AND PROVIDES DATA OF EVENTS, INCLUDING BUT NOT LIMITED TO A
17 COLLISION, SPEED OF THE VEHICLE, DIRECTION OF TRAVEL, LOCATION OF THE
18 EVENT, AND VIDEO FOOTAGE BOTH BEFORE AND AFTER THE EVENT;

19 2. REAL-TIME TRACKING USING GLOBAL POSITIONING SYSTEM OR OTHER SIMILAR
20 TECHNOLOGY; AND

21 3. ADVANCED DRIVER ASSISTANCE SYSTEMS THAT PROVIDE DRIVER NOTIFICATION
22 OF EVENTS SUCH AS SPEEDING, LANE DEPARTURE, POTENTIAL FOR COLLISION, AND
23 THE CAPABILITY TO MONITOR AND PROVIDE WARNING OF DISTANCE BETWEEN VEHICLES
24 AND OTHER POTENTIAL OBSTACLES.

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

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1 S 399-R. ELIGIBILITY. ANY TAXPAYER WHO PROVIDES A TAXICAB SERVICE AS
2 DEFINED IN SECTION ONE HUNDRED FORTY-EIGHT-A OF THIS CHAPTER, OR A
3 LIVERY SERVICE AS DEFINED IN SECTION ONE HUNDRED TWENTY-ONE-E OF THIS
4 CHAPTER SHALL BE ALLOWED A CREDIT AS PROVIDED FOR IN SECTION
5 THIRTY-EIGHT OF THE TAX LAW.

6 S 399-S. COUNCIL ON LIVERY AND TAXI SAFETY. 1. THE COMMISSIONER IS
7 HEREBY AUTHORIZED AND DIRECTED TO CREATE THE COUNCIL ON LIVERY AND TAXI
8 SAFETY. SAID COUNCIL SHALL CONSIST OF SEVEN MEMBERS. ONE MEMBER EACH
9 SHALL BE APPOINTED UPON THE RECOMMENDATION OF THE SPEAKER OF THE ASSEM-
10 BLY, TEMPORARY PRESIDENT OF THE SENATE, MINORITY LEADER OF THE ASSEMBLY
11 AND MINORITY LEADER OF THE SENATE. THREE MEMBERS, INCLUDING THE CHAIR-
12 PERSON, SHALL BE APPOINTED UPON THE RECOMMENDATION OF THE GOVERNOR.
13 PROVIDED, HOWEVER, THAT IF THE GOVERNOR OR ANY LEADER HAS NOT SUBMITTED
14 A RECOMMENDATION WITHIN THIRTY DAYS OF THE EFFECTIVE DATE OF THIS ARTI-
15 CLE, THE AUTHORITY TO MAKE SUCH APPOINTMENT SHALL BE DELEGATED TO THE
16 COMMISSIONER AND MADE WITHIN SIXTY DAYS OF THE EFFECTIVE DATE OF THIS
17 ARTICLE.

18 2. MEMBERS OF THE COUNCIL SHALL BE INDIVIDUALS KNOWLEDGEABLE IN THE
19 AREAS OF BLACK BOX TECHNOLOGY, TAXICAB AND LIVERY SERVICES, AND SAFETY
20 ISSUES PERTAINING TO PUBLIC TRANSPORTATION.

21 3. THE COUNCIL SHALL WORK WITH THE COMMISSIONER TO DEVELOP REGULATIONS
22 AND ESTABLISH STANDARDS THAT DEFINE AND DETERMINE DEVICES WHICH SHALL BE
23 ELIGIBLE FOR THE BLACK BOX TAX CREDIT AS DEFINED IN SECTION THIRTY-EIGHT
24 OF THE TAX LAW. FURTHER, THE COUNCIL SHALL DEVELOP STANDARDS FOR THE
25 INSTALLATION OF SAID DEVICES IN MOTOR VEHICLES.

26 4. MEMBERS OF THE COUNCIL SHALL SERVE WITHOUT PAY BUT MAY RECEIVE
27 REIMBURSEMENT FOR REASONABLE AND NECESSARY EXPENSES INCURRED IN THE
28 PERFORMANCE OF COUNCIL RELATED ACTIVITIES.

29 5. THE COUNCIL SHALL SUBMIT ITS RECOMMENDATIONS TO THE COMMISSIONER
30 WITHIN NINETY DAYS OF THE FIRST OFFICIAL MEETING OF THE COUNCIL.

31 6. THE COUNCIL SHALL MEET AT LEAST ONCE EVERY TWO YEARS AFTER THE
32 COMMISSIONER TAKES ACTION ON ITS RECOMMENDATIONS.

33 7. THE COMMISSIONER SHALL IMPLEMENT, OR PROVIDE JUSTIFICATION FOR NOT
34 IMPLEMENTING, THE RECOMMENDATIONS OF THE COUNCIL WITHIN NINETY DAYS OF
35 RECEIPT.

36 8. UPON IMPLEMENTATION OF THE COUNCIL'S RECOMMENDATIONS, THE COMMIS-
37 SIONER SHALL: (A) BE DEEMED RESPONSIBLE FOR DETERMINING WHICH TYPE AND
38 MODEL OF DEVICES QUALIFY FOR THE TAX CREDIT; AND (B) DEVELOP, IMPLEMENT
39 AND MANAGE A REGISTRATION PROCESS FOR EACH TYPE OR MODEL OF DEVICE
40 CERTIFIED AS A BLACK BOX IN ACCORDANCE WITH THE ADOPTED RECOMMENDATIONS
41 OF THE COUNCIL.

42 S 2. The tax law is amended by adding a new section 38 to read as
43 follows:

44 S 38. BLACK BOX TAX CREDIT. (A) ALLOWANCE OF CREDIT. A TAXPAYER
45 SUBJECT TO TAXATION UNDER ARTICLE NINE-A OR TWENTY-TWO OF THIS CHAPTER
46 WHO MEETS THE ELIGIBILITY CRITERIA ESTABLISHED IN SECTION THREE HUNDRED
47 NINETY-NINE-R OF THE VEHICLE AND TRAFFIC LAW, SHALL BE ALLOWED A CREDIT
48 AGAINST SUCH TAX LIABILITY. THE AMOUNT OF THE CREDIT SHALL CONSIST OF
49 TWENTY PERCENT OF THE RETAIL COST FOR THE PURCHASE AND INSTALLATION OF
50 THE BLACK BOX PURSUANT TO SUBDIVISION THREE OF SECTION THREE HUNDRED
51 NINETY-NINE-S OF THE VEHICLE AND TRAFFIC LAW, NOT TO EXCEED ONE THOUSAND
52 DOLLARS.

53 (B) DEFINITIONS. FOR THE PURPOSES OF THIS SECTION BLACK BOX SHALL MEAN
54 A MOTOR VEHICLE SAFETY DEVICE AS DEFINED IN SECTION THREE HUNDRED NINE-
55 TY-NINE-Q OF THE VEHICLE AND TRAFFIC LAW.

(C) CROSS-REFERENCES. FOR APPLICATION OF THE CREDIT PROVIDED FOR IN THIS SECTION, SEE THE FOLLOWING PROVISIONS OF THIS CHAPTER: (1) SUBDIVISION 46 OF SECTION 210; AND (2) SUBSECTION (VV) OF SECTION 606.

S 3. Section 210 of the tax law is amended by adding a new subdivision 46 to read as follows:

46. BLACK BOX CREDIT. (A) ALLOWANCE OF CREDIT. A TAXPAYER ELIGIBLE PURSUANT TO THE PROVISIONS OF SECTION THIRTY-EIGHT OF THIS CHAPTER SHALL BE ALLOWED A TAX CREDIT COMPUTED AS PROVIDED FOR IN SUCH SECTION THIRTY-EIGHT AGAINST THE TAX LIABILITY IMPOSED BY THIS ARTICLE.

(B) APPLICATION OF CREDIT. THE CREDIT ALLOWED UNDER THIS SUBDIVISION FOR ANY TAXABLE YEAR SHALL NOT REDUCE THE TAX DUE FOR SUCH YEAR TO LESS THAN THE HIGHER OF THE AMOUNTS PRESCRIBED IN PARAGRAPHS (C) AND (D) OF SUBDIVISION ONE OF THIS SECTION. IF, HOWEVER, THE AMOUNT OF CREDIT ALLOWABLE UNDER THIS SUBDIVISION FOR ANY TAXABLE YEAR REDUCES THE TAX TO SUCH AMOUNT, ANY AMOUNT OF THE CREDIT NOT DEDUCTIBLE IN SUCH TAXABLE YEAR MAY BE CARRIED OVER TO THE FOLLOWING YEAR OR YEARS, AND BE DEDUCTED FROM THE TAXPAYER'S TAX FOR SUCH YEAR OR YEARS.

S 4. Subparagraph (B) of paragraph 1 of subsection (i) of section 606 of the tax law is amended by adding a new clause (xxxv) to read as follows:

(XXXV) BLACK BOX CREDIT UNDER	AMOUNT OF CREDIT FOR THE PURCHASE
SUBSECTION (VV).	AND INSTALLATION OF QUALIFIED BLACK
	BOXES UNDER SUBDIVISION FORTY-SIX
	OF SECTION TWO HUNDRED TEN.

S 5. Section 606 of the tax law is amended by adding a new subsection (vv) to read as follows:

(VV) BLACK BOX CREDIT. (1) ALLOWANCE OF CREDIT. A TAXPAYER ELIGIBLE PURSUANT TO SECTION THIRTY-EIGHT OF THIS CHAPTER SHALL BE ALLOWED A CREDIT TO BE COMPUTED AS PROVIDED IN SUCH SECTION AGAINST THE TAX IMPOSED BY ARTICLE NINE-A OR TWENTY-TWO OF THIS CHAPTER.

(2) APPLICATION OF CREDIT. IF THE AMOUNT OF THE CREDIT ALLOWABLE UNDER THIS SUBSECTION FOR ANY TAXABLE YEAR EXCEEDS THE TAXPAYER'S TAX LIABILITY FOR SUCH YEAR, SUCH EXCESS MAY BE CARRIED OVER TO THE FOLLOWING YEAR OR YEARS AND MAY BE DEDUCTED FROM THE TAXPAYER'S TAX FOR SUCH YEAR OR YEARS.

S 6. Section 2336 of the insurance law is amended by adding a new subsection (i) to read as follows:

(I) ANY SCHEDULE OF RATES OR RATING PLAN FOR MOTOR VEHICLE LIABILITY AND COLLISION INSURANCE SUBMITTED TO THE SUPERINTENDENT THAT APPLIES TO A TAXICAB AS DEFINED IN SECTION ONE HUNDRED FORTY-EIGHT-A OR LIVERY SERVICE AS DEFINED IN SECTION ONE HUNDRED TWENTY-ONE-E OF THE VEHICLE AND TRAFFIC LAW SHALL PROVIDE FOR AN APPROPRIATE REDUCTION IN PREMIUM CHARGES, FOR ANY INSURED THAT HAS INSTALLED A BLACK BOX PURSUANT TO REGULATIONS OF THE COMMISSIONER OF MOTOR VEHICLES.

S 7. This act shall take effect immediately and shall apply to taxable years beginning on and after January 1, 2014.