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I N   S E N A T E

February 21, 2014

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Introduced by Sens. YOUNG, RANZENHOFER -- read twice and ordered printed, and when printed to be committed to the Committee on Mental Health and Developmental Disabilities

AN ACT to amend the mental hygiene law, the transportation law and the tax law, in relation to enacting the "integrated employment, economic development and safety net system for individuals with intellectual and developmental disabilities act"

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

1     Section 1. Short title. This act shall be known and may be cited as  
2     the "integrated employment, economic development and safety net system  
3     for individuals with intellectual and developmental disabilities act".  
4     S 2. Legislative findings and intent. The legislature hereby finds and  
5     declares that many citizens with intellectual and developmental disabilities  
6     can be productive members of the general workforce in the state's  
7     counties and that with planning, funding realignment, employer tax credits,  
8     additional resources where necessary, and better coordination of  
9     existing state, federal and rural resources, employment for such individuals  
10    will increase significantly.  
11    The legislature further finds and declares that because of age, severity  
12    of disability or other factors, many individuals offered the opportunity  
13    will be unable to participate in the general workforce. Therefore  
14    there must continue to be a safety net employment system to provide  
15    opportunities for such individuals to work alongside their peers with  
16    and without disabilities.  
17    Finally, the legislature recognizes that economy and efficiency are  
18    best served by utilizing the existing and extensive infrastructure for  
19    purposes of providing appropriate integrated employment and spurring  
20    economic development.  
21    S 3. The mental hygiene law is amended by adding a new section 13.41  
22    to read as follows:  
23    S 13.41 INTEGRATED EMPLOYMENT, ECONOMIC DEVELOPMENT AND SAFETY NET  
24        SYSTEM.

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

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1 (A) AS USED IN THIS SECTION, "INTEGRATED EMPLOYMENT CENTER" MEANS A  
2 FACILITY IN WHICH INDIVIDUALS WITH DEVELOPMENTAL DISABILITIES AND  
3 NON-DISABLED WORKERS ARE EMPLOYED AND IN WHICH THE NUMBER OF NON-DISA-  
4 BLED WORKERS, EXCLUDING THOSE PAID TO PROVIDE CARE AND SUPERVISION TO  
5 THE INDIVIDUALS WITH DEVELOPMENTAL DISABILITIES COMPLIES WITH 41 U.S.C.  
6 S 8501(6)(C).

7 (B)(1) THE COMMISSIONER, IN COLLABORATION WITH THE DEVELOPMENTAL DISA-  
8 BILITIES ADVISORY COUNCIL, SHALL ESTABLISH A PLAN SETTING FORTH THE  
9 REQUIREMENTS AND A TIMETABLE FOR THE IMPLEMENTATION OF THE INTEGRATED  
10 EMPLOYMENT, ECONOMIC DEVELOPMENT AND SAFETY NET SYSTEM FOR INDIVIDUALS  
11 WITH INTELLECTUAL AND DEVELOPMENTAL DISABILITIES ACT. SUCH PLAN AND  
12 TIMETABLE SHALL BE SUBMITTED TO THE DIRECTOR OF THE BUDGET, THE TEMPO-  
13 RARY PRESIDENT OF THE SENATE AND THE SPEAKER OF THE ASSEMBLY ON OR  
14 BEFORE JANUARY FIRST, TWO THOUSAND FIFTEEN.

15 (2) THE PLAN ESTABLISHED PURSUANT TO THIS SECTION SHALL INCLUDE, BUT  
16 NOT BE LIMITED TO:

17 A. THE IDENTIFICATION OF EXISTING EMPLOYMENT OPPORTUNITIES FOR THE  
18 DEVELOPMENTALLY DISABLED THROUGHOUT THE STATE, AND DATA RELATED TO  
19 EMPLOYMENT OPPORTUNITIES, UNEMPLOYMENT RATES AND GAPS IN THE SPECTRUM OF  
20 EMPLOYMENT BY GEOGRAPHIC AREA;

21 B. RECOMMENDATIONS TO RETAIN AN ARRAY OF INTEGRATED SUPPORTED ENVIRON-  
22 MENTS WITH CONSIDERATIONS INCLUDING, BUT NOT LIMITED TO, ABILITY LEVELS,  
23 CRITICAL LIFE TRANSITIONS AND APPROPRIATE OPTIONS;

24 C. TECHNICAL ASSISTANCE, COMPLIANCE ASSISTANCE AND TRANSITION ASSIST-  
25 ANCE PROCEDURES FOR EXISTING PROVIDERS IN THEIR TRANSITION TO INTEGRATED  
26 SUPPORTED ENVIRONMENTS;

27 D. A TRANSITION PLAN FOR EXISTING SHELTERED WORKSHOP PROVIDERS TO  
28 TRANSFORM SUCH PROGRAMS INTO INTEGRATED EMPLOYMENT CENTERS IN ORDER FOR  
29 CURRENT AND FUTURE ENROLLEES TO REMAIN ELIGIBLE FOR HOME AND COMMUNITY  
30 BASED SERVICES WAIVER FUNDING;

31 E. ASSESSMENTS OF FUNDING AND NECESSARY SUPPORTS TO INCREASE THE  
32 NUMBER OF STUDENTS TO TRANSITION FROM SPECIAL EDUCATION PROGRAMS TO  
33 INTEGRATED AND COMPETITIVE EMPLOYMENT IN THE COMMUNITY;

34 F. RECOMMENDATIONS TO REALIGN, REDIRECT AND ENHANCE, AS NECESSARY,  
35 FUNDING FOR INTEGRATED SUPPORT ENVIRONMENTS SUCH THAT INDIVIDUALS WITH  
36 MORE SIGNIFICANT DISABILITIES, INCLUDING MANY INDIVIDUALS SERVED IN  
37 SHELTERED WORKSHOPS, CAN PARTICIPATE IN SUPPORTED WORK;

38 G. THE IDENTIFICATION OF NEW TAX INCENTIVES OR EXISTING TAX INCENTIVES  
39 THAT, WITH APPROPRIATE AMENDMENT, WILL ENCOURAGE EXISTING BUSINESSES TO  
40 EMPLOY INDIVIDUALS WITH INTELLECTUAL AND DEVELOPMENTAL DISABILITIES, AND  
41 WILL HELP FOSTER THE START-UP OR EXPANSION OF BUSINESSES OWNED OR  
42 CONTROLLED BY INDIVIDUALS WITH DEVELOPMENTAL DISABILITIES;

43 H. AN EVALUATION OF THE NEEDS OF INDIVIDUALS WITH DEVELOPMENTAL DISA-  
44 BILITIES WITHIN RURAL COUNTIES AS DEFINED BY SECTION FOUR HUNDRED EIGHT-  
45 Y-ONE OF THE EXECUTIVE LAW, WITH CONSIDERATIONS OF APPROPRIATE OPTIONS,  
46 AVAILABILITY OF EMPLOYMENT OPPORTUNITIES AND UNEMPLOYMENT RATES;

47 I. RECOMMENDATIONS TO RETAIN A COMPREHENSIVE SPECTRUM OF EMPLOYMENT  
48 OPPORTUNITIES FOR INDIVIDUALS WITH DEVELOPMENTAL DISABILITIES WITHIN  
49 RURAL COUNTIES;

50 J. THE IDENTIFICATION OF ANY REGULATION, REGULATORY CHANGE OR GUIDANCE  
51 TO EFFECTUATE THE PURPOSES OF THIS SECTION; AND

52 K. A RECOMMENDATION OF THE AMOUNT OF MONIES TO BE APPROPRIATED TO  
53 FACILITATE THE PURPOSES OF SUCH PLAN.

54 (3) PROGRAMS DEVELOPED IN ACCORDANCE WITH THE COMMISSIONER'S PLAN  
55 PURSUANT TO THIS SUBDIVISION SHALL, TO THE MAXIMUM EXTENT PRACTICABLE,  
56 CONTINUE TO BE ELIGIBLE FOR MEDICAL ASSISTANCE FUNDING.

1 S 4. Section 14 of the transportation law is amended by adding a new  
2 subdivision 36 to read as follows:

3 36. THE COMMISSIONER SHALL, IN COOPERATION WITH THE COMMISSIONER OF  
4 DEVELOPMENTAL DISABILITIES, ESTABLISH A RURAL INTEGRATED TRANSPORTATION  
5 DEMONSTRATION PROGRAM IN SIX COUNTIES, EACH HAVING A POPULATION OF NOT  
6 MORE THAN TWO HUNDRED THOUSAND ACCORDING TO THE TWO THOUSAND TEN FEDERAL  
7 CENSUS. THE COMMISSIONER SHALL DIRECT A TRANSPORTATION PROVIDER IN EACH  
8 SUCH COUNTY TO STUDY HOW THE COORDINATION OF LOCAL HUMAN SERVICE AGEN-  
9 CIES PROVIDING TRANSPORTATION IN A RURAL COUNTY CAN INCREASE TRANSPORTA-  
10 TION OPPORTUNITIES FOR INTEGRATED SUPPORTED ENVIRONMENT EMPLOYMENT TO  
11 INDIVIDUALS WITH INTELLECTUAL AND DEVELOPMENTAL DISABILITIES IN ACCORD-  
12 ANCE WITH SECTION 13.41 OF THE MENTAL HYGIENE LAW. SUCH PILOT SHALL  
13 PROVIDE THAT WHERE A PARTICIPATING HUMAN SERVICE AGENCY OPERATES TRANS-  
14 PORTATION SERVICES FOR TRANSPORTATION-DISABLED PERSONS, THE AGENCY SHALL  
15 BE AUTHORIZED TO PROVIDE COORDINATED TRANSPORTATION TO OTHER ENROLLED  
16 HUMAN SERVICE AGENCY RIDERS WHILE REMAINING EXEMPT FROM THE PROVISIONS  
17 OF ARTICLE SEVEN OF THIS CHAPTER, UNLESS SUCH TRANSPORTATION SERVICES  
18 ARE OPEN TO THE PUBLIC. THE COMMISSIONER, IN ESTABLISHING AND OPERATING  
19 THE PROGRAM, SHALL CONSIDER THE AVAILABILITY OF PUBLIC TRANSPORTATION,  
20 PUBLIC SAFETY CONCERNS AND THE DUPLICATION OF SERVICES. EACH TRANSPORTA-  
21 TION PROVIDER PARTICIPATING IN THE PROGRAM SHALL STUDY THE COST BENEFITS  
22 OF COORDINATING TRANSPORTATION, THE QUALITY OF TRANSPORTATION, ACCESS  
23 FOR CLIENT POPULATIONS AND THE OUTCOMES OF INDIVIDUALS RECEIVING THE  
24 SERVICES. EVERY TRANSPORTATION PROVIDER SHALL REPORT ITS FINDINGS TO  
25 THE COMMISSIONER AND THE COMMISSIONER OF DEVELOPMENTAL DISABILITIES WHO  
26 SHALL JOINTLY EVALUATE THE FINDINGS OF THE STUDY, AND REPORT THEREON TO  
27 THE GOVERNOR, THE TEMPORARY PRESIDENT OF THE SENATE AND THE SPEAKER OF  
28 THE ASSEMBLY.

29 S 5. The tax law is amended by adding a new section 41 to read as  
30 follows:

31 S 41. CREDIT FOR INTEGRATED BUSINESS ENTERPRISE INVESTMENTS. (A)  
32 ALLOWANCE OF CREDIT. A TAXPAYER, THAT IS AN INTEGRATED BUSINESS ENTER-  
33 PRISE, SUBJECT TO TAX UNDER ARTICLE NINE, NINE-A, TWENTY-TWO, THIRTY-TWO  
34 OR THIRTY-THREE OF THIS CHAPTER SHALL BE ALLOWED A CREDIT AGAINST SUCH  
35 TAX, PURSUANT TO THE PROVISIONS REFERENCED IN SUBDIVISION (C) OF THIS  
36 SECTION. THE CREDIT SHALL BE ALLOWED DURING THE TAX YEAR AN INTEGRATED  
37 WORK ENVIRONMENT, IN WHICH A QUALIFIED INVESTMENT IS MADE BY THE TAXPAY-  
38 ER, IS PLACED IN SERVICE. THE CREDIT SHALL BE EQUAL TO FIVE PERCENT OF  
39 THE TAXPAYER'S QUALIFIED INVESTMENT.

40 (B) DEFINITIONS. AS USED IN THIS SECTION, THE FOLLOWING TERMS SHALL  
41 HAVE THE FOLLOWING MEANINGS:

42 (1) INTEGRATED BUSINESS ENTERPRISE. THE TERM "INTEGRATED BUSINESS  
43 ENTERPRISE" MEANS A BUSINESS WHICH IS OWNED, OPERATED OR CONTROLLED BY A  
44 HOME AND COMMUNITY BASED SERVICES WAIVER PROVIDER THAT EMPLOYS INDIVID-  
45 UALS WITH DEVELOPMENTAL DISABILITIES AND NON-DISABLED INDIVIDUALS, AND  
46 WHICH IS DETERMINED BY THE COMMISSIONER OF DEVELOPMENTAL DISABILITIES TO  
47 PROVIDE COMPETITIVE EMPLOYMENT TO PERSONS WITH DEVELOPMENTAL DISABILI-  
48 TIES.

49 (2) QUALIFIED INVESTMENT. THE TERM "QUALIFIED INVESTMENT" MEANS MONEYS  
50 SPENT FOR THE PURCHASE OF BUILDINGS AND TANGIBLE PERSONAL PROPERTY WITH  
51 A USEFUL LIFE OF FOUR OR MORE YEARS, WHICH ARE USED IN THE PRODUCTION OF  
52 AN INTEGRATED WORK ENVIRONMENT.

53 (C) CROSS-REFERENCES. FOR APPLICATION OF THE CREDIT PROVIDED FOR IN  
54 THIS SECTION, SEE THE FOLLOWING PROVISIONS OF THIS CHAPTER:

55 (1) ARTICLE 9: SECTION 187-T,

56 (2) ARTICLE 9-A: SECTION 210: SUBDIVISION 48,

(3) ARTICLE 22: SECTION 606: SUBSECTIONS (I) AND (U),

(4) ARTICLE 32: SECTION 1456: SUBSECTION (AA),

(5) ARTICLE 33: SECTION 1511: SUBDIVISION (DD).

S 6. Subdivision 2 of section 187-a of the tax law, as added by chapter 142 of the laws of 1997, is amended to read as follows:

2. Qualified employee. A qualified employee is an individual:

(a) who is certified by the education department OR THE OFFICE FOR PEOPLE WITH DEVELOPMENTAL DISABILITIES, or in the case of an individual who is blind or visually handicapped, by the state agency responsible for provision of vocational rehabilitation services to the blind and visually handicapped: (i) as a person with a disability which constitutes or results in a substantial handicap to employment and (ii) as having completed or as receiving services under EITHER an individualized written rehabilitation plan approved by the education department OR AN INDIVIDUALIZED SERVICE PLAN APPROVED PURSUANT TO THE REGULATIONS OF THE COMMISSIONER OF DEVELOPMENTAL DISABILITIES, or other state agency responsible for providing vocational rehabilitation services to such individual; and

(b) who has worked on a full-time basis for the employer who is claiming the credit for at least one hundred eighty days or four hundred hours, OR, FOR AN INDIVIDUAL CERTIFIED BY THE OFFICE FOR PEOPLE WITH DEVELOPMENTAL DISABILITIES, HAS WORKED ON A FULL-TIME OR PART-TIME BASIS FOR THE EMPLOYER WHO IS CLAIMING THE CREDIT FOR AT LEAST ONE HUNDRED DAYS OR FOUR HUNDRED HOURS.

S 7. The tax law is amended by adding a new section 187-t to read as follows:

S 187-T. CREDIT FOR INTEGRATED BUSINESS ENTERPRISE INVESTMENTS. 1. ALLOWANCE OF CREDIT. A TAXPAYER SHALL BE ALLOWED A CREDIT, TO BE COMPUTED AS PROVIDED IN SECTION FORTY-ONE OF THIS CHAPTER, AGAINST THE TAXES IMPOSED BY THIS ARTICLE. PROVIDED, HOWEVER THAT THE AMOUNT OF SUCH CREDIT ALLOWABLE AGAINST THE TAX IMPOSED BY SECTION ONE HUNDRED EIGHT-FOUR OF THIS ARTICLE SHALL BE THE EXCESS OF THE AMOUNT OF SUCH CREDIT OVER THE AMOUNT OF ANY CREDIT ALLOWED BY THIS SECTION AGAINST THE TAX IMPOSED BY SECTION ONE HUNDRED EIGHTY-THREE OF THIS ARTICLE.

2. CARRYOVER. IN NO EVENT SHALL THE CREDIT UNDER THIS SECTION BE ALLOWED IN AN AMOUNT WHICH WILL REDUCE THE TAX PAYABLE TO LESS THAN THE APPLICABLE MINIMUM TAX FIXED BY SECTION ONE HUNDRED EIGHTY-THREE, OR ONE HUNDRED EIGHTY-FIVE OF THIS ARTICLE. IF, HOWEVER, THE AMOUNT OF CREDIT ALLOWABLE UNDER THIS SECTION FOR ANY TAXABLE YEAR REDUCES THE TAX TO SUCH AMOUNT, ANY AMOUNT OF CREDIT NOT DEDUCTIBLE IN SUCH TAXABLE YEAR MAY BE CARRIED OVER TO THE FOLLOWING YEAR OR YEARS, FOR UP TO FIFTEEN YEARS, AND MAY BE DEDUCTED FROM THE TAXPAYER'S TAX FOR SUCH YEAR OR YEARS.

S 8. Paragraph (b) of subdivision 23 of section 210 of the tax law, as added by chapter 142 of the laws of 1997, is amended to read as follows:

(b) Qualified employee. A qualified employee is an individual:

(1) who is certified by the education department OR THE OFFICE FOR PEOPLE WITH DEVELOPMENTAL DISABILITIES, or in the case of an individual who is blind or visually handicapped, by the state agency responsible for provision of vocational rehabilitation services to the blind and visually handicapped: (i) as a person with a disability which constitutes or results in a substantial handicap to employment and (ii) as having completed or as receiving services under EITHER an individualized written rehabilitation plan approved by the education department OR AN INDIVIDUALIZED SERVICE PLAN APPROVED PURSUANT TO THE REGULATIONS OF THE COMMISSIONER OF DEVELOPMENTAL DISABILITIES, or other state agency

1 responsible for providing vocational rehabilitation services to such  
2 individual; and

3 (2) who has worked on a full-time basis for the employer who is claim-  
4 ing the credit for at least one hundred eighty days or four hundred  
5 hours, OR, FOR AN INDIVIDUAL CERTIFIED BY THE OFFICE FOR PEOPLE WITH  
6 DEVELOPMENTAL DISABILITIES, HAS WORKED ON A FULL-TIME OR PART-TIME BASIS  
7 FOR THE EMPLOYER WHO IS CLAIMING THE CREDIT FOR AT LEAST ONE HUNDRED  
8 DAYS OR FOUR HUNDRED HOURS.

9 S 9. Section 210 of the tax law is amended by adding a new subdivision  
10 48 to read as follows:

11 48. CREDIT FOR INTEGRATED BUSINESS ENTERPRISE INVESTMENTS. (A) ALLOW-  
12 ANCE OF CREDIT. A TAXPAYER SHALL BE ALLOWED A CREDIT, TO BE COMPUTED AS  
13 PROVIDED IN SECTION FORTY-ONE OF THIS CHAPTER, AGAINST THE TAX IMPOSED  
14 BY THIS ARTICLE.

15 (B) CARRYOVER. THE CREDIT ALLOWED UNDER THIS SUBDIVISION FOR ANY TAXA-  
16 BLE YEAR SHALL NOT REDUCE THE TAX DUE FOR SUCH YEAR TO LESS THAN THE  
17 AMOUNT PRESCRIBED IN PARAGRAPH (D) OF SUBDIVISION ONE OF THIS SECTION.  
18 HOWEVER, IF THE AMOUNT OF CREDIT ALLOWABLE UNDER THIS SUBDIVISION FOR  
19 ANY TAXABLE YEAR REDUCES THE TAX TO SUCH AMOUNT, ANY AMOUNT OF CREDIT  
20 NOT DEDUCTIBLE IN SUCH TAXABLE YEAR MAY BE CARRIED OVER TO THE FOLLOWING  
21 YEAR OR YEARS, FOR UP TO FIFTEEN YEARS, AND MAY BE DEDUCTED FROM THE  
22 TAXPAYER'S TAX FOR SUCH YEAR OR YEARS.

23 S 10. Subparagraph (B) of paragraph 1 of subsection (i) of section 606  
24 of the tax law is amended by adding a new clause (xxxvii) to read as  
25 follows:

26 (XXXVII) CREDIT FOR	AMOUNT OF CREDIT
27 INTEGRATED BUSINESS ENTERPRISE	UNDER SUBDIVISION
28 INVESTMENTS UNDER	FORTY-EIGHT OF SECTION
29 SUBSECTION (U)	TWO HUNDRED TEN

30 S 11. Paragraph 2 of subsection (o) of section 606 of the tax law, as  
31 added by chapter 142 of the laws of 1997, is amended to read as follows:

32 (2) Qualified employee. A qualified employee is an individual:

33 (A) who is certified by the education department OR THE OFFICE FOR  
34 PEOPLE WITH DEVELOPMENTAL DISABILITIES, or in the case of an individual  
35 who is blind or visually handicapped, by the state agency responsible  
36 for provision of vocation rehabilitation services to the blind and visu-  
37 ally handicapped: (i) as a person with a disability which constitutes or  
38 results in a substantial handicap to employment and (ii) as having  
39 completed or as receiving services under EITHER an individualized writ-  
40 ten rehabilitation plan approved by the education department OR AN INDI-  
41 VIDUALIZED SERVICE PLAN APPROVED PURSUANT TO THE REGULATIONS OF THE  
42 COMMISSIONER OF DEVELOPMENTAL DISABILITIES, or other state agency  
43 responsible for providing vocational rehabilitation services to such  
44 individual; and

45 (B) who has worked on a full-time basis for the employer who is claim-  
46 ing the credit for at least one hundred eighty days or four hundred  
47 hours, OR, FOR AN INDIVIDUAL CERTIFIED BY THE OFFICE FOR PEOPLE WITH  
48 DEVELOPMENTAL DISABILITIES, HAS WORKED ON A FULL-TIME OR PART-TIME BASIS  
49 FOR THE EMPLOYER WHO IS CLAIMING THE CREDIT FOR AT LEAST ONE HUNDRED  
50 DAYS OR FOUR HUNDRED HOURS.

51 S 12. Section 606 of the tax law is amended by adding a new subsection  
52 (u) to read as follows:

53 (U) CREDIT FOR INTEGRATED BUSINESS ENTERPRISE INVESTMENTS. (1) ALLOW-  
54 ANCE OF CREDIT. A TAXPAYER SHALL BE ALLOWED A CREDIT, TO BE COMPUTED AS  
55 PROVIDED IN SECTION FORTY-ONE OF THIS CHAPTER, AGAINST THE TAX IMPOSED  
56 BY THIS ARTICLE.

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

S 13. Paragraph 2 of subsection (f) of section 1456 of the tax law, as added by chapter 142 of the laws of 1997, is amended to read as follows:

(2) Qualified employee. A qualified employee is an individual:

(A) who is certified by the education department OR THE OFFICE FOR PEOPLE WITH DEVELOPMENTAL DISABILITIES, or in the case of an individual who is blind or visually handicapped, by the state agency responsible for provision of vocational rehabilitation services to the blind and visually handicapped: (i) as a person with a disability which constitutes or results in a substantial handicap to employment and (ii) as having completed or as receiving services under EITHER an individualized written rehabilitation plan approved by the education department OR AN INDIVIDUALIZED SERVICE PLAN APPROVED PURSUANT TO THE REGULATIONS OF THE COMMISSIONER OF DEVELOPMENTAL DISABILITIES, or other state agency responsible for providing vocational rehabilitation services to such individual; and

(B) who has worked on a full-time basis for the employer who is claiming the credit for at least one hundred eighty days or four hundred hours, OR, FOR AN INDIVIDUAL CERTIFIED BY THE OFFICE FOR PEOPLE WITH DEVELOPMENTAL DISABILITIES, HAS WORKED ON A FULL-TIME OR PART-TIME BASIS FOR THE EMPLOYER WHO IS CLAIMING THE CREDIT FOR AT LEAST ONE HUNDRED DAYS OR FOUR HUNDRED HOURS.

S 14. Section 1456 of the tax law is amended by adding a new subsection (aa) to read as follows:

(AA) CREDIT FOR INTEGRATED BUSINESS ENTERPRISE INVESTMENTS. (1) ALLOWANCE OF CREDIT. A TAXPAYER SHALL BE ALLOWED A CREDIT, TO BE COMPUTED AS PROVIDED IN SECTION FORTY-ONE OF THIS CHAPTER, AGAINST THE TAX IMPOSED BY THIS ARTICLE.

(2) CARRYOVER. THE CREDIT AND CARRYOVERS OF SUCH CREDIT ALLOWED UNDER THIS SUBSECTION FOR ANY TAXABLE YEAR SHALL NOT, IN THE AGGREGATE, REDUCE THE TAX DUE FOR SUCH YEAR TO LESS THAN THE MINIMUM TAX FIXED BY SUBSECTION (B) OF SECTION FOURTEEN HUNDRED FIFTY-FIVE OF THIS ARTICLE. HOWEVER, IF THE AMOUNT OF CREDIT OR CARRYOVERS OF SUCH CREDIT, OR BOTH, ALLOWED UNDER THIS SUBSECTION FOR ANY TAXABLE YEAR REDUCES THE TAX TO SUCH AMOUNT, THEN ANY AMOUNT OF CREDIT OR CARRYOVERS OF SUCH CREDIT NOT DEDUCTIBLE IN SUCH TAXABLE YEAR MAY BE CARRIED OVER TO THE FOLLOWING YEAR OR YEARS, FOR UP TO FIFTEEN YEARS, AND MAY BE DEDUCTED FROM THE TAXPAYER'S TAX FOR SUCH YEAR OR YEARS.

S 15. Paragraph 2 of subdivision (j) of section 1511 of the tax law, as added by chapter 142 of the laws of 1997, is amended to read as follows:

(2) Qualified employee. A qualified employee is an individual:

(A) who is certified by the education department OR THE OFFICE FOR PEOPLE WITH DEVELOPMENTAL DISABILITIES, or in the case of an individual who is blind or visually handicapped, by the state agency responsible for provision of vocational rehabilitation services to the blind and visually handicapped: (i) as a person with a disability which constitutes or results in a substantial handicap to employment and (ii) as having completed or as receiving services under EITHER an individualized written rehabilitation plan approved by the education department OR AN INDIVIDUALIZED SERVICE PLAN APPROVED PURSUANT TO THE REGULATIONS OF THE COMMISSIONER OF DEVELOPMENTAL DISABILITIES, or other state agency

1 responsible for providing vocational rehabilitation services to such  
2 individual; and

3 (B) who has worked on a full-time basis for the employer who is claim-  
4 ing the credit for at least one hundred eighty days or four hundred  
5 hours, OR, FOR AN INDIVIDUAL CERTIFIED BY THE OFFICE FOR PEOPLE WITH  
6 DEVELOPMENTAL DISABILITIES, HAS WORKED ON A FULL-TIME OR PART-TIME BASIS  
7 FOR THE EMPLOYER WHO IS CLAIMING THE CREDIT FOR AT LEAST ONE HUNDRED  
8 DAYS OR FOUR HUNDRED HOURS.

9 S 16. Section 1511 of the tax law is amended by adding a new subdivi-  
10 sion (dd) to read as follows:

11 (DD) CREDIT FOR INTEGRATED BUSINESS ENTERPRISE INVESTMENTS. (1) ALLOW-  
12 ANCE OF CREDIT. A TAXPAYER SHALL BE ALLOWED A CREDIT, TO BE COMPUTED AS  
13 PROVIDED IN SECTION FORTY-ONE OF THIS CHAPTER, AGAINST THE TAXES IMPOSED  
14 BY THIS ARTICLE.

15 (2) CARRYOVER. THE CREDIT AND CARRYOVERS OF SUCH CREDIT ALLOWED UNDER  
16 THIS SUBDIVISION FOR ANY TAXABLE YEAR SHALL NOT, IN THE AGGREGATE,  
17 REDUCE THE TAX DUE FOR SUCH YEAR TO LESS THAN THE MINIMUM TAX FIXED BY  
18 PARAGRAPH FOUR OF SUBDIVISION (A) OF SECTION FIFTEEN HUNDRED TWO OF THIS  
19 ARTICLE OR BY SECTION FIFTEEN HUNDRED TWO-A OF THIS ARTICLE, WHICHEVER  
20 IS APPLICABLE. HOWEVER, IF THE AMOUNT OF CREDIT OR CARRYOVERS OF SUCH  
21 CREDIT, OR BOTH, ALLOWED UNDER THIS SUBDIVISION FOR ANY TAXABLE YEAR  
22 REDUCES THE TAX TO SUCH AMOUNT, THEN ANY AMOUNT OF CREDIT OR CARRYOVERS  
23 OF SUCH CREDIT THUS NOT DEDUCTIBLE IN SUCH TAXABLE YEAR MAY BE CARRIED  
24 OVER TO THE FOLLOWING YEAR OR YEARS, FOR UP TO FIFTEEN YEARS, AND MAY BE  
25 DEDUCTED FROM THE TAXPAYER'S TAX FOR SUCH YEAR OR YEARS.

26 S 17. This act shall take effect immediately, except that sections  
27 five, six, seven, eight, nine, ten, eleven, twelve, thirteen, fourteen,  
28 fifteen and sixteen of this act shall take effect on the first of Janu-  
29 ary next succeeding the date on which it shall have become a law.