

974

2013-2014 Regular Sessions

I N A S S E M B L Y

(PREFILED)

January 9, 2013

Introduced by M. of A. KELLNER -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to prohibiting the seizure of a vehicle used to transport the taxpayer or a member of the taxpayer's household who has a mobility impairment as documented by a physician

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

1 Section 1. The tax law is amended by adding a new section 1849 to read
2 as follows:
3 S 1849. SEIZURE OF A MOTOR VEHICLE USED TO TRANSPORT MOBILITY-IMPAIRED
4 INDIVIDUAL. 1. NOTWITHSTANDING ANY PROVISION OF LAW TO THE CONTRARY, A
5 MOTOR VEHICLE THAT IS USED ON A REGULAR AND RECURRING BASIS TO TRANSPORT
6 A TAXPAYER WHO HAS A MOBILITY IMPAIRMENT AS DOCUMENTED BY A LICENSED
7 PHYSICIAN OR A MEMBER OF THE TAXPAYER'S HOUSEHOLD WHO HAS A MOBILITY
8 IMPAIRMENT AS DOCUMENTED BY A LICENSED PHYSICIAN SHALL NOT BE SEIZED IN
9 CONNECTION WITH THE COLLECTION OF UNPAID TAXES NOR SHALL FORFEITURE
10 PROCEEDINGS BE COMMENCED BY THE DEPARTMENT WITH REGARD TO ANY SUCH VEHICLE.
11
12 2. THE PROVISIONS OF THIS SECTION SHALL ALLOW FOR THE EXEMPTION FROM
13 SEIZURE OF ONLY ONE MOTOR VEHICLE PER HOUSEHOLD, AND SHALL NOT BAR THE
14 SEIZURE OF OTHER VEHICLES.
15 3. AS USED IN THIS SECTION "A MOBILITY IMPAIRMENT" MEANS A PHYSICAL
16 IMPAIRMENT WHICH IS PERMANENT AND SEVERELY LIMITS A PERSON'S MOBILITY,
17 OR WHICH RENDERS A PERSON UNABLE TO AMBULATE WITHOUT THE AID OF A WHEEL-
18 CHAIR OR OTHER PROSTHETIC DEVICE.
19 S 2. This act shall take effect on the first of January next succeeding
20 the date on which it shall have become a law; provided, however,
21 that effective immediately, the commissioner of taxation and finance is
22 authorized and directed to promulgate any and all rules and regulations
23 and take any other measure necessary to implement this act on or before
24 its effective date.

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

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