

264--B

2015-2016 Regular Sessions

I N S E N A T E

(PREFILED)

January 7, 2015

Introduced by Sen. DIAZ -- read twice and ordered printed, and when printed to be committed to the Committee on Investigations and Government Operations -- recommitted to the Committee on Investigations and Government Operations in accordance with Senate Rule 6, sec. 8 -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee -- reported favorably from said committee and committed to the Committee on Finance -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to amend the tax law, in relation to providing a credit against tax for the purchase and installation of grab bars

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 (ccc) to read as follows:
3 (CCC) CREDIT FOR INSTALLATION OF GRAB BARS. (1) A RESIDENT OWNER OF
4 REAL PROPERTY, AS DEFINED IN SUBDIVISION TWELVE OF SECTION ONE HUNDRED
5 TWO OF THE REAL PROPERTY TAX LAW, WHO IS A QUALIFIED SENIOR CITIZEN
6 SHALL BE ALLOWED A CREDIT AGAINST THE TAX OTHERWISE DUE UNDER THIS ARTI-
7 CLE IN AN AMOUNT IN ACCORDANCE WITH THE FOLLOWING SCHEDULE:
8 (A) A CREDIT OF TWO HUNDRED FIFTY DOLLARS FOR THE PURCHASE AND INSTAL-
9 LATION REQUIRING ANCHORING BY SCREWS OR TOGGLES WHERE THERE IS NO
10 REMOVAL OF SURFACE TILES OR SURROUNDING FACADE WITHIN THE TUB AREA;
11 (B) A CREDIT OF FOUR HUNDRED DOLLARS FOR THE PURCHASE AND INSTALLATION
12 REQUIRING ANCHORING THAT ENTAILS THE REMOVAL AND REPLACEMENT OF
13 SURROUNDING SURFACE TILES AND/OR FACADE; OR
14 (C) A CREDIT OF EIGHT HUNDRED DOLLARS FOR THE PURCHASE AND INSTALLA-
15 TION REQUIRING ANCHORING THAT ENTAILS THE REMOVAL AND REPLACEMENT OF
16 SURFACE TILES AND UNDERLAYMENT BEHIND THE REMOVED TILES.

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

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1 (2) FOR THE PURPOSES OF THIS SUBSECTION, "QUALIFIED SENIOR CITIZEN"
2 SHALL MEAN A SENIOR CITIZEN WHO IS SIXTY-FIVE YEARS OF AGE OR OLDER, OR
3 INDIVIDUALS CONSIDERED DISABLED OR RECEIVING SOCIAL SECURITY DISABILITY
4 BENEFITS.

5 S 2. This act shall take effect immediately and shall apply to
6 personal income taxable years beginning on and after January 1, 2018.