

4620

2015-2016 Regular Sessions

I N   S E N A T E

April 1, 2015

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Introduced by Sen. LANZA -- read twice and ordered printed, and when printed to be committed to the Committee on Investigations and Government Operations

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-B of the tax law is amended by adding a new  
2     subdivision 49 to read as follows:
- 3     49. 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

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

LBD01134-01-5

1 PRESCRIBED IN PARAGRAPHS (C) AND (D) OF SUBDIVISION ONE OF SECTION TWO  
2 HUNDRED TEN OF THIS ARTICLE.

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

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

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

17 (XLI) CREDIT FOR INSTALLATION	AMOUNT OF CREDIT UNDER
18 OF SEAT BELT VIOLATION ALERT	SUBDIVISION FORTY-NINE OF SECTION
19 SYSTEM UNDER SUBSECTION (S-1)	TWO HUNDRED TEN-B

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