

# STATE OF NEW YORK

5874

2021-2022 Regular Sessions

## IN ASSEMBLY

March 1, 2021

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

AN ACT to amend the tax law, in relation to creating a disabled person retrofit tax credit

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Section 606 of the tax law is amended by adding a new subsection (kkk) to read as follows:

(kkk) Disabled person retrofit tax credit. (1) For taxable years beginning on or after January first, two thousand twenty-two, a taxpayer who has a disability shall be allowed a credit, to be computed as hereinafter provided, against the tax imposed by this article. The amount of the credit shall be equal to thirty percent of the cost of the expenditures made by the taxpayer with respect to the installation of qualified improvements at a dwelling occupied by the taxpayer as his or her domicile and may be allowed in the following year in which the expenditure is incurred; provided that the lifetime credit allowable with regard to expenditures for the installation of qualified improvements at a particular dwelling by any taxpayer shall not exceed five thousand dollars in the aggregate for improvements made to that dwelling. Subject to the provisions of this subsection, a taxpayer shall be allowed a credit, not to exceed five thousand dollars in the aggregate, for each dwelling that the taxpayer occupies as his or her domicile and at which the taxpayer installs qualified improvements.

(2) As used in this subsection "disability" means:

(A) a physical, mental or medical impairment resulting from anatomical, physiological, genetic or neurological conditions which prevents the exercise of a normal bodily function or is demonstrable by medically accepted clinical or laboratory diagnostic techniques;

(B) a record of such an impairment; or

(C) a condition regarded by others as such an impairment.

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

LBD09089-01-1

1     (3) As used in this subsection "qualified improvements" means the  
2     installation of:

3     (A) a no-step entrance or entrances allowing access into the resi-  
4     dence;

5     (B) interior passage doors providing at least a thirty-two inch wide  
6     opening;

7     (C) reinforcements in bathroom walls allowing installation of grab  
8     bars around the toilet, tub and shower; and

9     (D) light switches and outlets placed in locations accessible to disa-  
10    bled persons.

11    (4) If the amount of credit allowable under this subsection shall  
12    exceed the taxpayer's tax for such year, the excess may be carried over  
13    to the following year or years and may be deducted from the taxpayer's  
14    tax for such year or years.

15    (5) (A) The provisions of this subsection shall not apply to any  
16    dwelling owned solely for commercial purposes. In the case of a building  
17    where less than the entire building is used as a residence of the  
18    taxpayer, only the portion of the total expenditures made in the build-  
19    ing that is attributable to the residence of the taxpayer shall be  
20    treated as qualified expenditures for the purposes of this subsection.

21    (B) If the taxpayer occupies the dwelling as his or her domicile for  
22    only a portion of a tax year in which a credit under this subsection is  
23    claimed, the amount of the allowable credit shall be reduced in propor-  
24    tion to the amount of time the taxpayer did not occupy the dwelling as  
25    his or her domicile.

26    (C) In the case of a dwelling that is owned by and is a residence of  
27    two or more persons, other than a husband and wife, the portion of the  
28    total expenditures made in the rehabilitation of the building that is  
29    attributable to each taxpayer shall be equal to the taxpayer's share of  
30    ownership in such building.

31    (6) The taxpayer shall furnish such information as the commissioner  
32    determines is necessary to determine any credit under this subsection.

33    (7) The aggregate amount of tax credits allowed shall be five hundred  
34    thousand dollars each year. Such aggregate amount of credits shall be  
35    allocated by the department.

36    (8) The credit provided for under this subsection shall be limited to  
37    taxpayers who are able to furnish any and all requested information to  
38    the commissioner to determine eligibility for such credit.

39    § 2. This act shall take effect immediately and shall be deemed to  
40    have been in full force and effect on and after January 1, 2022;  
41    provided further, this act shall apply to all tax years commencing on or  
42    after January 1, 2022.