STATE OF NEW YORK

2246

2023-2024 Regular Sessions

IN SENATE

January 19, 2023

Introduced by Sen. WEIK -- read twice and ordered printed, and when printed to be committed to the Committee on Housing, Construction and Community Development

AN ACT to amend the executive law and the tax law, in relation to enacting the "opened physician entrance (OPEN) act"

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

Section 1. Short title. This act shall be known and may be cited as the "opened physician entrance (OPEN) act".

§ 2. Section 378 of the executive law is amended by adding a new subdivision 3-a to read as follows:

3-a. a. Standards for installation of automatic entry doors requiring that:

(i) every health care provider's office that provides outpatient medical services shall have installed at least one automatic entry door that accomodates persons with a disability;

(ii) such entry door shall be capable of being operated electronically, either by sensor or wall switch; and

(iii) such entry door shall allow entrance to areas of such office that are intended to be accessed by patients, including a waiting room.

b. For the purposes of this subdivision, "person with a disability" means any person with a disability as that term is defined in subdivision twenty-one of section two hundred ninety-two of this chapter.

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

(ooo) Automatic entry doors tax credit for health care providers. (1) Allowance of credit. For taxable years beginning on or after January first, two thousand twenty-four, a taxpayer 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 up to two thousand dollars of the cost of installation of an automatic entry door by a health care

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

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provider as required by article eighteen of the executive law, provided, however, that this subsection shall apply only to health care providers who did not already have an automatic entry door as of the effective date of this subsection.

(2) Application of credit. If the amount of the credit allowed under this subsection for any taxable year shall exceed the taxpayer's tax for such year, the excess shall be treated as an overpayment of tax to be credited or refunded in accordance with the provisions of section six hundred eighty-six of this article, provided, however, that no interest shall be paid thereon.

§ 4. Section 210-B of the tax law is amended by adding a new subdivision 59 to read as follows:

59. Automatic entry doors tax credit for health care providers.

(1) Allowance of credit. For taxable years beginning on or after January first, two thousand twenty-four, a taxpayer 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 up to two thousand dollars of the cost of installation of an automatic entry door by a health care provider as required by article eighteen of the executive law, provided, however, that this subdivision shall apply only to health care providers who did not already have an automatic entry door as of the effective date of this subdivision.

(2) Application of credit. The credit allowed under this subdivision for any taxable year shall not reduce the tax due for such year to less than the fixed dollar minimum amount prescribed in paragraph (d) of subdivision one of section two hundred ten of this chapter. However, if the amount of credit allowed under this subdivision for any taxable year reduces the tax to such amount or if the taxpayer otherwise pays tax based on the fixed dollar minimum amount, any amount of credit thus not deductible in such taxable year shall be treated as an overpayment of tax to be credited or refunded in accordance with the provisions of section one thousand eighty-six of this chapter. Provided, however, the provisions of subsection (c) of section one thousand eighty-eight of this chapter notwithstanding, no interest shall be paid thereon.

§ 5. This act shall take effect on the ninetieth day after it shall have become a law. Effective immediately, the addition, amendment and/or repeal of any rule or regulation necessary for the implementation of this act on its effective date are authorized to be made and completed on or before such effective date.