STATE OF NEW YORK

5918

2025-2026 Regular Sessions

IN SENATE

March 4, 2025

Introduced by Sen. WEIK -- read twice and ordered printed, and when printed to be committed to the Committee on Budget and Revenue

AN ACT to amend the tax law, in relation to exempting the sale of motor vehicles which will be modified for operation by, or for the transportation of, a person with a disability from state sales and compensating use taxes

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

Section 1. Subdivision (a) of section 1115 of the tax law is amended by adding a new paragraph 14-b to read as follows:

(14-b)(i) Motor vehicles, as such term is defined in section one hundred twenty-five of the vehicle and traffic law, that:

(A) Have been or will be modified for operation by, or for the transportation of, a person with a disability; and

(B) Are primarily driven by, or primarily used for the transportation of, a person with a disability.

(ii) In order to receive the exemption provided for under this paragraph, the purchaser of the motor vehicle shall furnish to the seller a certificate attesting to the purchaser's or an immediate family member's disability which requires a motor vehicle modification. The certificate shall be in such form, contain such information and be filed as prescribed by the commissioner.

(iii) As used in this paragraph:

(A) A "motor vehicle modified for operation by a person with a disability":

(1) shall be owned by the person with a disability or by such person's immediate family member;

(2) shall be inspected, registered and insured as required by law;

(3) may be a new or used vehicle which is not more than five years old and has been driven less than fifty thousand miles;

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

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(4) includes adaptive equipment to enable an individual to operate the vehicle, including but not limited to, hand controls, a deep dish steering wheel, spinner knobs, wheelchair lock downs, parking brake extensions, foot controls, wheelchair lifts (including maintenance contracts), and left foot gas pedals;

(5) includes modifications to the structure and internal design of the existing equipment of the vehicle including but not limited to, floor cut-outs, replacement of a roof with a fiberglass top, extension of the steering column, raised doors, repositioning of seats, wheelchair floor, and dashboard adaptions; and

(6) does not include routine maintenance of the vehicle after sale;

(B) "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 the executive law; and

(C) "Primarily driven by, or primarily used for the transportation of, a person with a disability" means the motor vehicle is driven by, or used for the transportation of, a person with a disability at least eighty percent of the motor vehicle's operating time.

§ 2. 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.