

106TH CONGRESS
1ST SESSION

S. 1922

To amend the Internal Revenue Code of 1986 to provide a tax credit for modifications to inter-city buses required under the Americans with Disabilities Act of 1990.

IN THE SENATE OF THE UNITED STATES

NOVEMBER 16, 1999

Mr. KERREY (for himself and Mr. GRASSLEY) introduced the following bill;
which was read twice and referred to the Committee on Finance

A BILL

To amend the Internal Revenue Code of 1986 to provide a tax credit for modifications to inter-city buses required under the Americans with Disabilities Act of 1990.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. CREDIT FOR MODIFICATIONS TO INTER-CITY**
4 **BUSES REQUIRED UNDER THE AMERICANS**
5 **WITH DISABILITIES ACT OF 1990.**

6 (a) IN GENERAL.—Subsection (a) of section 44 of the
7 Internal Revenue Code of 1986 (relating to expenditures
8 to provide access to disabled individuals) is amended to
9 read as follows:

1 “(a) GENERAL RULE.—For purposes of section 38,
 2 the amount of the disabled access credit determined under
 3 this section for any taxable year shall be an amount equal
 4 to the sum of—

5 “(1) in the case of an eligible small business, 50
 6 percent of so much of the eligible access expendi-
 7 tures for the taxable year as exceed \$250 but do not
 8 exceed \$10,250, and

9 “(2) 50 percent of so much of the eligible bus
 10 access expenditures for the taxable year with respect
 11 to each eligible bus as exceed \$250 but do not ex-
 12 ceed \$30,250.”.

13 (b) ELIGIBLE BUS ACCESS EXPENDITURES.—Sec-
 14 tion 44 of the Internal Revenue Code of 1986 is amended
 15 by redesignating subsections (d) and (e) as subsections (e)
 16 and (f), respectively, and by inserting after subsection (c)
 17 the following new subsection:

18 “(d) ELIGIBLE BUS ACCESS EXPENDITURES.—For
 19 purposes of this section—

20 “(1) IN GENERAL.—The term ‘eligible bus ac-
 21 cess expenditures’ means amounts paid or incurred
 22 by the taxpayer for the purpose of enabling the tax-
 23 payer’s eligible bus to comply with applicable re-
 24 quirements under the Americans With Disabilities

1 Act of 1990 (as in effect on the date of the enact-
2 ment of this subsection).

3 “(2) CERTAIN EXPENDITURES NOT IN-
4 CLUDED.—The amount of eligible bus access ex-
5 penditures otherwise taken into account under sub-
6 section (a)(2) shall be reduced to the extent that
7 funds for such expenditures are received under any
8 Federal, State, or local program.

9 “(3) ELIGIBLE BUS.—The term ‘eligible bus’
10 means any automobile bus eligible for a refund
11 under section 6427(b) by reason of transportation
12 described in section 6427(b)(1)(A).”.

13 (c) EFFECTIVE DATE.—The amendments made by
14 this section shall apply to taxable years beginning after
15 December 31, 1999.

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