

107TH CONGRESS
1ST SESSION

S. 1192

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

IN THE SENATE OF THE UNITED STATES

JULY 18, 2001

Mr. CLELAND (for himself, Ms. SNOWE, Mr. SCHUMER, and Mr. HOLLINGS) 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 intercity 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 INTERCITY**
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 \$35,250.”.

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

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

21 “(1) IN GENERAL.—The term ‘eligible bus ac-
22 cess expenditures’ means amounts paid or incurred
23 by the taxpayer for the purpose of enabling an eligi-
24 ble bus to comply with applicable requirements
25 under the Americans With Disabilities Act of 1990

1 (as in effect on the date of the enactment of this
2 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 used to furnish (for com-
11 pensation) passenger land transportation available to
12 the general public; except that such term shall not
13 include any automobile bus engaged in furnishing
14 transportation which is not scheduled and not along
15 regular routes unless the seating capacity of such
16 bus is at least 20 adults (not including the driver).”.

17 (c) ELIGIBLE BUS CREDIT AS PART OF THE GEN-
18 ERAL BUSINESS CREDIT.—Paragraph 38(b)(7) of the In-
19 ternal Revenue Code of 1986 (relating to current year
20 business credit) is amended by inserting “or with respect
21 to an eligible bus access expenditure (as defined in section
22 44(d))” after “section 44(b)”.

1 (d) EFFECTIVE DATE.—The amendments made by
2 this section shall apply to taxable years beginning after
3 December 31, 2001.

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