



STATE OF NEW YORK  
EXECUTIVE CHAMBER  
ALBANY 12224

VETO #158

October 23, 2017

TO THE ASSEMBLY:

I am returning herewith, without my approval, the following bill:

Assembly Bill Number 5950-A, entitled:

“AN ACT to amend the tax law, in relation to providing a tax credit for universal visitability; and providing for the repeal of such provisions upon expiration thereof”

NOT APPROVED

This bill would amend the Tax Law to create a “Universal Visitability Tax Credit” for new or retrofitted principal residences, which are designed for accessible and adaptable housing.

My support for the development of accessible and adaptable houses has remained constant. For example, New York State Homes and Community Renewal administers the Access to Home Program, which provides financial assistance to property owners to make units available for low and moderate income persons with disabilities. Similarly, the Access to Home for Veterans Program helps with the cost of adapting homes to meet the needs of veterans with disabilities.

I recognize this bill has a laudable goal. I also recognize that the sponsors corrected one of the flaws from last year’s bill by eliminating the ability of any subsequent purchaser of a retrofitted home to claim the tax credit, even if the owner did not make any improvements.

However, this bill does not remedy the primary reasons I vetoed similar legislation the past two years -- namely that it would still create a new tax credit, and it would still require the Department of State to implement an entirely new program to determine eligibility for the tax credit. (Veto No. 243 of 2016); (Veto No. 252 of 2015). Such decisions should be addressed in the context of the annual budget negotiations. While the Senate included the tax credit in its 2017-18 one-house bill, the Executive and the Legislature were unable to reach consensus and no appropriation was made for this purpose.

Moreover, this year’s bill, as drafted, contains technical flaws that would make it extremely difficult for the Department of State to administer the allocated tax credit. Thus, while I am again constrained to veto this bill, I encourage the Legislature to revisit this again in the context of the budget, and to address the issues articulated in this message.

The bill is disapproved.

A handwritten signature in black ink, appearing to read 'Andrew Cuomo', written in a cursive style.