

107TH CONGRESS
1ST SESSION

H. R. 915

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 HOUSE OF REPRESENTATIVES

MARCH 7, 2001

Mr. FOLEY (for himself, Mr. NEAL of Massachusetts, Mr. ENGLISH, Mr. KANJORSKI, Mr. CAMP, Mr. ARMEY, Mr. MCGOVERN, and Mr. FROST) introduced the following bill; which was referred to the Committee on Ways and Means

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

1 to provide access to disabled individuals) is amended to
2 read as follows:

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

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

11 “(2) 50 percent of so much of the eligible bus
12 access expenditures for the taxable year with respect
13 to each eligible bus as exceed \$250 but do not ex-
14 ceed \$35,250.”.

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

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

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

1 under the Americans With Disabilities Act of 1990
2 (as in effect on the date of the enactment of this
3 subsection).

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

10 “(3) ELIGIBLE BUS.—The term ‘eligible bus’
11 means any automobile bus used to furnish (for com-
12 pensation) passenger land transportation available to
13 the general public; except that such term shall not
14 include any automobile bus engaged in furnishing
15 transportation which is not scheduled and not along
16 regular routes unless the seating capacity of such
17 bus is at least 20 adults (not including the driver).”.

18 (c) EFFECTIVE DATE.—The amendments made by
19 this section shall apply to taxable years beginning after
20 December 31, 2001.

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