



2018 Joint Legislative Hearing: Taxes

Attention: Mr. Clinton Freeman

February 8, 2018

Westchester Independent Living Center (WILC) is a leading disability rights organization representing people with all types of disabilities. First, WILC urges Governor Cuomo to sign into law the Visitability Tax bills: in the Senate, bill S.2411A and Assembly bill A.5950A (2017) to help homeowners retrofit their homes to make them more accessible, or to create more incentives to include Visitable features at the time of construction. The Senate and the Assembly passed these bills three years in a row only to be vetoed by Governor Cuomo those three years. WILC respectfully requests that the Governor include a \$1 million pilot program as provided in the aforementioned Senate and Assembly bills. This legislation would help a great number of persons with mobility disabilities to live in the community rather than being institutionalized in nursing homes or other types of institutions.

New York State has a great shortage of accessible housing, these bills would increase the stock of accessible housing and help the State to comply with the US Supreme Court in Olmstead (Based on the interpretation of the Americans with Disabilities Act--ADA. Olmstead ruled that persons with disabilities be given the Constitutional right to live in the "Most Integrated Setting". And the accessible homes would be available to the owner with a disability and all subsequent individuals with disabilities. \$1 million is a drop in the bucket in the totality of the State budget. Polls show that the vast majority of Americans would choose to live in their own homes once disabled rather than being institutionalized in a nursing home or other type of institution or to seek out other accessible housing. This desire of the individual with a disability or seniors to live their lives in their own accessible homes is referred to the concept of "Aging in Place".

Governor Cuomo's veto messages indicated support for the program, but stated that such a proposal would need to be handled during budget negotiations. Unfortunately, Governor Cuomo has yet again failed to include this tax credit in the proposed Executive Budget. Persons of any age can become physically disabled for many reasons at any time. This is especially true for our wounded veterans coming home from war overseas. Additionally, as "Baby Boomers" continue to live longer and acquire disabilities, people want to live in their own homes. Individuals with disabilities and seniors shouldn't be left out in the cold because of their physical disability. Persons with

disabilities and seniors, because of Olmstead, have the Constitutional right to live in their own homes in the community with family and friends rather than being warehoused in the sterile confines of an institution. This funding is necessary to keep the promise of Olmstead alive.

Another tax related item, Senate bill S.3688 and Assembly bill A.1369 is one that would create a cross-disability tax credit geared toward small businesses. WILC strongly urges the recommendations included in the Employment First Commission report, which the Cuomo administration committed to enacting back in 2015. This legislation would address at least in part, the problem of the high rate of unemployment among people with disabilities. The disability community has been extremely frustrated by the lack of progress the State has made to date in implementing the vast majority of the recommendations in that report. Implementation must take place as soon as possible and not be delayed any longer.

Small businesses would benefit from the tax credit as well as drawing upon the varied talents and skills that people with disabilities bring to the table. Targeting small businesses with a more generous tax cut is a win-win for small businesses and for people with disabilities who are unemployed or underemployed. The Small Business Administration in its Fact Sheet states that small business has accounted for 66% of all new net jobs in this country since 1970. Many individuals with disabilities want to work and have the opportunity of contributing to the communities economy. However, people with disabilities are often discriminated against in many areas including employment. The business community must understand that disability doesn't necessarily mean inability. With this in mind, a small business cross-disability tax credit to promote the hiring of people with disabilities is a great opportunity to attempt to reverse the long standing misconception that individuals with disabilities do not have the skill set to be employed in a competitive work environment.

The proposed cross-disability tax credit would simplify the process for employers, because it would have a set tax credit, require a shorter length of time for them to be eligible for the tax credit. Furthermore, by using the State Human Rights definition of disability, the procedure is streamlined and by-passes lengthy certification processes so the employer is able to realize the tax credit in a timely manner. Persons with disabilities, for the most part, want to work but are discriminated against because of a lack of education on the part of employers - they aren't actively pursued by businesses, including small businesses. This legislation if included in the Executive Budget would level the playing field for individuals with disabilities so that they can compete for employment with their non-disabled peers.

Thank you for considering this testimony.

Joseph Guagliano
Legislative Advocate