

Access to Transportation

Here are two examples of how Centers for Independent Living and consumers have worked together in their community to successfully improve transportation options.

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Three Rivers Inc.

When we held our Disability Summit in June 2008, our goal was to find the top three barriers in communities for people with disabilities and remove them. As soon as we started making the list it was obvious transportation was going to get a high score. It ended up being the number one barrier.

During the second half of the summit we asked participants to choose one of the top three barriers. Those choosing Transportation signed up to be a part of that committee. We started scheduling monthly meetings. Before our first meeting began, some of the committee members started asking the Pottawatomie County Commissioners about Transportation. They started the ball rolling before we could even set goals.

This was great to get the commissioners to realize that Transportation is a barrier for people with disabilities and others needing transportation in the county. The commissioners set aside once a month to meet with organizations interested in transportation.

In addition to the commission meetings, committee meetings were also held. That allowed for more input from committee members. Some consumers met privately with their counselors and the counselors brought their issues to the committee meetings.

As we continued to meet with the commissioners and our committee, we formed a plan to get the word out to the public that county transportation was open to the public. It was decided that instead of eight dispatchers with different phone numbers, a toll-free number would be created for transportation. The county health department would serve as the dispatcher. I made postcards stating that Three Rivers had received a grant to help with solving transportation issues and the toll-free number to contact the Pottawatomie County Transportation. These postcards were mailed and hand delivered to all medical professionals within the service area. They were also handed out at all social service meetings.

Since the barrier was that the General Public Transportation was not readily available for people with disabilities and the problem that the county was facing was that the ridership was extremely low, we decided to combine the problems. New routes were established that seemed more available to people of the county. Marketing was a huge issue. Magnets with the new number were also ordered and distributed to area residents.

Pottawatomie County is mostly rural, besides Wamego. It also contains part of Manhattan within the county lines. Because of that it overlaps transportation services with ATA Bus out of Manhattan. ATA Bus can not leave the county and city lines since they fund a portion of their

services. We have worked closely with the Director of ATA Bus. Together our goal is to eventually run the two county transportations services as one.

Stacie Eichen
Community Outreach Specialist
Three Rivers Inc.
stacie@threeriversinc.org

Topeka Independent Living Resource Center

Topeka Independent Living Resource Center (TILRC)

501 SW Jackson Street
Suite 100
Topeka, KS 66603-3300

V/TTY 785-233-4572
Fax- 785-233-1561
Toll Free- 1-800-443-2207

Who are we?

The Cab FAIR is a diverse coalition of agencies and individuals who are working to develop a viable accessible taxi service for our community. We represent a broad spectrum of people with disabilities, their families and friends.

What is our issue?

Currently, in the Topeka/Shawnee county area there are significant gaps in our transportation system for transit dependent individuals (people who don't drive) who require accessible transportation. While TMTA provides accessible transportation it is limited to their service area, which extends only to Topeka city limits. Options for accessible transportation outside of the TMTA service area are quite limited and costly.

In addition, all these existing options require at least 24 hours notice to schedule a ride. In other word, transit dependent individuals with disabilities in our area have no ability to spontaneously plan a trip. Most of us take for granted our ability to plan a trip to the movies or a dinner date on the spur of the moment. This is currently impossible for folks in our community who need accessible transportation.

If you need to travels across the city limits between the hours of 11:30pm and 5:00am there no accessible transportation options available that do not require at least 24 hours advance notice.

What is our solution?

The Cab FAIR Campaign proposes to amend current law to require local cab companies to provide accessible cab services with the same fares and service requirements that apply to all other riders.

To help defray some of the additional expenses which may be incurred by cab companies we have identified two federal tax incentives they can utilize towards the purchase or retrofit of accessible vehicles. In addition we have put together a legislative package to amend the state tax code to include the purchase or retrofit vehicles for accessibility in the state disability tax credit

and to create a tax exemption for cab companies that purchase or retrofit vehicles for accessibility.

In addition, we will continue to work with members of our coalition and other interested parties to identify other ways in which we can create a viable accessible cab service in our community.

Kansas Commission on Disability Concerns

1000 SW Jackson St.
Suite 100
Topeka, KS 66612-1354

Phone: 785-296-1722
Toll Free: 800-295-5232
TTY: 785-296-5044
Toll Free TTY: 877- 340-5874
Fax: 785-296-6809
www.kcdcinfo.com

Tax Incentives for the Modifications and Purchase of Accessible Cabs

When taxi companies provide accessible service, the Americans with Disabilities Act (ADA) requires that the accessible features of the vehicle comply with the ADA accessibility guidelines. Service must be provided at the same cost and within the same time frame as the regular cab service. In order to help defray the addition cost of providing accessible services, the Internal Revenue Service offers a tax credit and a tax deduction for the removal of architectural and transportation barriers to people with disabilities. These tax incentives can be applied to the cost of making vehicles accessible to people with disabilities.

Disabled Access Credit

The Disabled Access Credit was established under Section 44 of the Internal Revenue Code to help small businesses cover ADA-related eligible access expenditures which would include the cost of making a vehicle accessible. A business that for the previous tax year had either revenues of \$1,000,000 or less OR 30 or fewer full-time employees may take advantage of this credit.

The credit can be used to cover a variety of expenditures, including removal of access barriers in facilities or vehicles. Alterations must comply with accessibility standards.

In order to use the credit you must have more than \$250 in expenditures. The credit can then be used for addition expenditures up to \$10,000. The credit is equal to 50% of the eligible access expenditures in a year, for a maximum credit of \$5,000.

Tax Deduction

The tax deduction under Section 190 of the Internal Revenue Code to Remove Architectural and Transportation Barriers to People with Disabilities and Elderly Individuals is now a maximum of \$15,000 per year. A business of any size may use this deduction for the removal of architectural or transportation barriers. Modification must comply with the ADA Accessibility Guidelines.

Small businesses can use these incentives in combination if the expenditures incurred qualify under both Section 44 and Section 190. Please contact your tax professional to determine how much of your expenditures can be applied to these tax incentives.

Our research indicates these tax incentives may also be usable for making your fleet of vehicles accessible by purchasing an accessible vehicle. Talk to your tax professional for more information.

Much of the information for this flyer is from Fact Sheet 4: Tax Incentives for Improving Accessibility of the ADA Compliance Series from the Adaptive Environments Center. A copy is available at <http://www.ada.gov/taxpack.pdf>.