#### SALT LAKE CITY CORPORATION

#### AMERICANS WITH DISABILITIES ACT

#### SUPPORT SERVICES DIVISION

#### SECTION 1

Currently over 95% of the facilities within our jurisdiction require accessibility to the general public. Many structures promote and encourage public tours, town meetings, hearings, and government business.

With these activities in mind I would like to offer a brief assessment of facilities and their overall compliance to Public Law 101-336 Americans with Disabilities:

# A. Accessibility

About 70% of all City owned or leased facilities are accessible to individuals who are physically disabled.

- B. 8% of all City owned or leased facilities are accessible to individuals who are visually impaired or disabled.
- C. Less than 1% of City owned or leased facilities have adequate service for individuals who are hearing impaired i.e., TDD telephones, staff members who sign, or emergency flashing lights.
- D. Not a single building has a written emergency evacuation plan that includes adequate safe removal of all individuals including the disabled.
- E. Most City employees have not been properly educated or trained in how to provide services to individuals that are disabled.
- F. Few public meeting areas are arranged to provide equal access to those that are disabled.

Enclosed in this document you will find site surveys and facility inventories of buildings that are under this jurisdiction.

Please review each of these documents, they assess the present status of compliance under Public Law 101-336.

Attached to Section 1 you will find a Requirements in Public Accommodations Fact Sheet, this information is available to help us develop plans for implementing the Americans with Disabilities Act within the City of Salt Lake.

# SALT LAKE CITY CORPORATION AMERICANS WITH DISABILITIES ACT SUPPORT SERVICES DIVISION

#### REQUIREMENTS IN PUBLIC ACCOMMODATIONS FACT SHEET

#### General

Public accommodations such as restaurants, hotels, theaters, doctors' offices, pharmacies, retail stores, museums, libraries, parks, private schools, and day care centers, may not discriminate on the basis of disability. Private clubs and religious organizations are exempt.

Reasonable changes in policies, practices, and procedures must be made to avoid discrimination.

## Auxiliary Aids

Auxiliary aids and services must be provided to individuals with vision or hearing impairments or other individuals with disabilities, unless an undue burden would result.

# Physical Barriers

Physical barriers in existing facilities must be removed, if removal is readily achievable. If not, alternative methods of providing the services must be offered, if they are readily achievable.

All new construction in public accommodations, as well as in "commercial facilities" such as office buildings, must be accessible. Elevators are generally not required in buildings under three stories or with fewer than 3,000 square feet per floor, unless the building is a shopping center, mall, or a professional office of a health care provider.

Alterations must be accessible. When alterations to primary function areas are made, an accessible path of travel to the altered area (and the rest rooms, telephones, and drinking fountains serving that area) must be provided to the extent that the added accessibility costs are not disproportionate to the overall cost of the alterations. Elevators are required as described above.

Entities such as hotels that also offer transportation must generally provide equivalent transportation service to individuals with disabilities. New fixed-route vehicles capable of carrying more than 16 passengers must be accessible.

#### Remedies

Individuals may bring private lawsuits to obtain court orders to stop discrimination, but money damages cannot be awarded.

Individuals can also file complaints with the Attorney General, who may file lawsuits to stop discrimination and obtain money damages and penalties.

### **Employment**

Employers may not discriminate against an individual with a disability in hiring or promotion if the person is otherwise qualified for the job.

Employers can ask about one's ability to perform a job, but cannot inquire if someone has a disability or subject a person to tests that tend to screen out people with disabilities.

Employers will need to provide "reasonable accommodation" to individuals with disabilities. This includes steps such as job restructuring and modification of equipment.

Employers do not need to provide accommodations that impose an "undue hardship" on business operations.

Who needs to comply:

All employers with 25 or more employees must comply, effective July 26, 1992.

All employers with 15-24 employees must comply, effective July 26, 1994.

# Transportation

New public transit buses ordered after August 26, 1990, must be accessible to individuals with disabilities.

Transit authorities must provide comparable paratransit or other special transportation services to individuals with disabilities who cannot use fixed route bus services, unless an undue burden would result.

Existing rail systems must have one accessible car per train by July 26, 1995.

New rail cars ordered after August 26, 1990, must be accessible.

Key stations in rapid, light, and commuter rail systems must be made accessible by July 26, 1993, with extensions up to 20 years for commuter rail (30 years for rapid and light rail).

All existing Amtrak stations must be accessible by July 26, 2010.

#### Public Accommodations

Private entities such as restaurants, hotels, and retail stores may not discriminate against individuals with disabilities, effective January 26, 1992.

Auxiliary aids and services must be provided to individuals with vision or hearing impairments or other individuals with disabilities, unless an undue burden would result.

Physical barriers in existing facilities must be removed, if removal is readily achievable. If not, alternative methods of providing the services must be offered, if they are readily achievable.

All new construction and alterations of facilities must be accessible.

# State and Local Government

State and local governments may not discriminate against qualified individuals with disabilities.

All government facilities, services, and communications must be accessible consistent with the requirements of section 504 of the Rehabilitation Act of 1973.

# <u>Telecommunications</u>

Companies offering telephone service to the general public must offer telephone relay services to individuals who use telecommunications devices for the deaf (TDD's) or similar devices.

# SALT LAKE CITY CORPORATION AMERICANS WITH DISABILITIES ACT SUPPORT SERVICES DIVISION

# THE PRESIDENT'S COMMITTEE ON EMPLOYMENT OF PEOPLE WITH DISABILITIES

# TAX INCENTIVES,

P.O. 101-508. The Omnibus Budget Reconciliation Act of 1990, (OBRA '90), contains a new tax incentive and modifies an existing one. Cleared by the House of Representatives on October 26 and the Senate on October 27, OBRA was signed by President Bush on November 5, 1990.

#### THE DISABLED ACCESS CREDIT (DAC)

True to their word during the debates on the Americans with Disabilities Act (ADA), Members of both the House and the Senate passed a tax credit for small businesses who seek to comply with the ADA. The Disabled Access Credit ("DAC") is found in Section 11611 of OBRA '90, which amends Section 44 of the Internal Revenue Code of 1986.

DAC is available to an "eligible small business" and is equal to 50% of the "eligible access expenditures" which do exceed \$250.00, but do not exceed \$10,250.

An "eligible small business" is "any person" whose gross receipts did not exceed \$1 million for the preceding taxable year, or who employed not more than 30 full-time employees during the preceding year. A full-time employee is defined as one who is employed at least 30 years per week for 20 or more calendar weeks in the taxable year.

In general, all members of a group or corporation will be treated as one person for the purposes of the credit and the dollar limitation among the members of any group will be determined by regulation.

In the case of a partnership, the requirements will apply to the partnership and to each partner.

"Eligible access expenditures" are defined as "amounts paid or incurred by an eligible small business for the purpose of enabling small businesses to comply with applicable requirements" of ADA.

Included are expenditures for:

- 1. removing architectural, communication, physical or transportation barriers which prevent a business from being accessible to, or usable by, individuals with disabilities;
- 2. providing qualified interpreters or other effective methods of making aurally delivered materials available to individuals with hearing impairments;
- 3. providing qualified readers, taped texts, and other effective methods of making visually delivered materials available to individuals with visual impairments;
- 4. acquiring or modifying equipment or devices for individuals with disabilities;
- providing other similar services, modifications, materials or equipment.

All expenditures must be "reasonable" and must meet the standards promulgated through the Architectural and Transportation Barriers Compliance Board. Expenses incurred for new construction are not eligible.

Disability is defined exactly as in ADA.

DAC became effective on the date of enactment of the law, November 5, 1990, and applies to expenditures paid or incurred after that date. As the preceding taxable year is less than 12 months, necessary adjustments will be made. DAC has been included as part of the General Business Credit and is subject to the rules of current law which limit the amount of General Business Credit that can be used for any taxable year. Unused General Business Credit, claimed for DAC, cannot be carried back to a taxable year prior to the date of enactment of DAC.

The Secretary of the Treasury is required to publish regulations to implement DAC and to submit them to the Small Business Administration which, by law, has a maximum of four weeks to comment on their impact on small business.

#### THE ARCHITECTURAL AND TRANSPORTATION BARRIER REMOVAL DEDUCTION

In 1986, Congress amended Section 190 of the  $\mathbf{Tax}$  Reform Act to make permanent the annual \$35,000 tax deduction for the removal of architectural and transportation barriers. OBRA '90 amended Section 190 and REDUCED the deduction from \$35,000 to \$15,000, effective for  $\mathbf{tax}$  years after the date of enactment.