

ADA

Americans with Disability Act

ADA and Your Business

ADDRESSING THE NEEDS OF CLIENTS AND EMPLOYEES WITH DISABILITIES



For small business owners, complying with the Americans with Disabilities Act (ADA) requirements presents a challenge as well as an opportunity to improve accessibility for people with disabilities. It is important to understand ADA's purpose, what needs to be addressed by business owners, and what incentives are provided for facility improvements.

Americans with Disabilities Act

The ADA Act, signed into law July 26, 1990, ensures equal opportunities for people with disabilities, granting civil rights protections like those provided to individuals on the basis of race, sex, national origin and religion. These rights extend to employment, public accommodations, transportation, state and local government services and telecommunications relay services.

ADA and Small Business

Small businesses owners' ADA requirements primarily focus on employment practices and accessibility issues. These requirements include:

- ▶ Private entities such as restaurants, hotels, and retail stores may not discriminate against customers with disabilities.
- ▶ Reasonable modifications must be made to policies, practices or procedures to avoid discrimination unless a

fundamental alteration to the nature of the goods or services would result.

- ▶ Auxiliary aids and services must be provided to ensure effective communication with individuals with disabilities that substantially limit the ability to communicate—such as vision, hearing or speech impairments—unless an undue burden or a fundamental alteration would result.
- ▶ Physical barriers to access an existing facility must be removed if removal is readily achievable. If removal is not possible, alternative methods of providing service must be offered, if they are readily achievable.
- ▶ All new construction and facility alterations must comply with ADA access requirements.
- ▶ Service Animals: The ADA requires that businesses allow people with disabilities to bring their service animals into any areas where customers are generally allowed.

Tax Incentives

Two tax incentives are available to businesses to help cover the cost of making access improvements to their facilities.

The first is a tax credit, established under Section 44 of the Internal Revenue Code, which can be used for architectural

adaptations, equipment and services (such as sign language interpreters). A business that had either revenue up to \$1,000,000, or up to 30 full-time employees, may take advantage of this credit.

The second is a tax deduction, established under Section 190 of the Internal Revenue Code, with a maximum of \$15,000 a year. A business of any size may use this deduction when removing of architectural or transportation barriers to provide access to individuals with disabilities.

Request IRS Publications 535 and 334 for further information on tax incentives, or Form 8826 to claim your tax credit.

Other Financing

Salt Lake City offers low interest rate financing at prime-rate fixed and in some cases at 3% that can be used to improve business accessibility. For more information on these loans, visit www.slccgov.com/econdev.

Contact Us

Salt Lake City works will all businesses to achieve compliance with ADA standards. For more information, contact Edward Butterfield, Small Business Manager, at (801) 535-7941 or e-mail at edward.butterfield@slccgov.com.

