

CASp California Accessibility Specialist Handout #26

NOTICE TO APPLICANTS FOR COMMERCIAL BUILDING PERMITS

DISABILITY ACCESS REQUIREMENTS AND RESOURCES

Under federal and state law, compliance with disability access laws is a serious and significant responsibility that applies to all California building owners and tenants with buildings open to the public. The following agencies provide information about your legal obligations and how to comply with disability access laws:

DEPARTMENT OF GENERAL SERVICES Division of the State Architect, CASp Program www.dgs.ca.gov/dsa www.dgs.ca.gov/casp DEPARTMENT OF REHABILITATION Disability Access Services www.dor.ca.gov www.rehab.cahwnet.gov/ disabilityaccessinfo DEPARTMENT OF GENERAL SERVICES California Commission on Disability Access www.ccda.ca.gov www.ccda.ca.gov/resources-menu/

CERTIFIED ACCESS SPECIALIST INSPECTION SERVICES

Compliance with state and federal construction-related accessibility standards ensures that public places are accessible and available to individuals with disabilities. By engaging the services of a Certified Access Specialist (CASp) before you move into a newly constructed facility or alter your current facility, you will benefit from the advantages of compliance and benefit from legal protections under the Construction-Related Accessibility Standards Compliance Act (CRASCA, Civil Code 55.51-55.545).

Although your new facility may have already been permitted and approved by the building department, it is important to obtain CASp inspection services after your move-in because unintended access barriers and violations can be created, such as placing your furniture and equipment in areas required to be maintained clear of obstructions. For planned alterations, a CASp can review your improvement plans and provide an access compliance evaluation of your facility's public accommodation areas that may not be part of the alteration.

A CASp is a professional certified by the State of California to have specialized knowledge on the applicability of accessibility standards. CASp inspection reports prepared according to CRASCA entitle business and facility owners to specific legal benefits in the event that a construction-related accessibility claim is filed against them. To find a CASp, visit www.apps2.dgs.ca.gov/DSA/casp/casp certified list.aspx.

GOVERNMENT TAX CREDITS, TAX DEDUCTIONS AND FINANCING

State and federal programs below are available to assist businesses with access compliance and access expenditures:

Disabled Access Credit for Eligible Small Businesses

FEDERAL TAX CREDIT - Internal Revenue Code Section 44 provides a federal tax credit for small businesses that incur expenditures for the purpose of providing access to persons with disabilities. Please refer to Internal Revenue Service (IRS) Form 8826: Disabled Access Credit at www.irs.gov.

STATE TAX CREDIT - Revenue and Taxation Code Sections 17053.42 and 23642 provide a state tax credit similar to the federal Disabled Access Credit, with exceptions. Please refer to Franchise Tax Board (FTB) Form 3548: Disabled Access Credit for Eligible Small Businesses at www.ftb.ca.gov.

Architectural and Transportation Barrier Removal Deduction

FEDERAL TAX DEDUCTION - Internal Revenue Code Section 190 allows businesses of all sizes to claim an annual deduction for qualified expenses incurred to remove physical, structural and transportation barriers for persons with disabilities. Please refer to IRS Publication 535: Business Expenses at www.irs.gov.

California Capital Access Financing Program

STATE FINANCE OPTION - The California Capital Access Program (CalCAP) Americans with Disabilities Act (CalCAP/ADA) financing program assists small businesses with financing the costs to alter or retrofit existing small business facilities to comply with the requirements of the federal ADA. Learn more at www.treasurer.ca.gov/cpcfa/calcap/.

FEDERAL AND STATE LEGAL REQUIREMENTS ON ACCESSIBILITY FOR INDIVIDUALS WITH DISABILITIES

AMERICANS WITH DISABILITIES ACT OF 1990 (ADA) - The ADA is a federal civil rights law that prohibits discrimination against individuals with disabilities and requires all public accommodations and commercial facilities to be accessible to individuals with disabilities. Learn more at www.ada.gov.

CALIFORNIA BUILDING CODE (CBC) - The CBC contains the construction-related accessibility provisions that are the standards for compliant construction. A facility's compliance is based on the version of the CBC in place at the time of construction or alteration. Learn more at www.bsc.ca.gov.

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