

BUILDING DIVISION INFORMATION SHEET

ADA Compliance for Small Business Owners



Purpose

The purpose of this handout is to help Cotati's business owners understand their responsibilities under the Americans with Disabilities Act (ADA).

Background

ADA is federal civil rights law that prohibits the exclusion of people with disabilities from everyday activities such as shopping, watching a movie in a theater, enjoying a meal at a local restaurant, exercising at the local health club or having a car serviced at a garage. To meet the goals of ADA, requirements were established for private businesses of all sizes. These requirements first went into effect on January 26, 1992, and are applicable to both for-profit and non-profit organizations.

The requirements are not just applicable to property owners. If you own, operate, lease, or lease to a business that serves the public, then you are subject to ADA requirements. You have obligations for existing facilities and continued compliance when a facility is altered or a new facility is constructed. Existing facilities are not exempted by "grandfather provisions" which can sometimes apply to requirements of the building code.

If you own or operate a business that serves the public you must remove physical "**barriers**" that are "**readily achievable**," which means **easily accomplishable without much difficulty or expense**. The "readily achievable" requirement is based on the size and resources of the business. This means that larger, better resourced businesses are expected to take a more active role in removing barriers than small businesses are expected to accomplish. When a business has resources to remove barriers, it is expected to do so. When profits are down, barrier removal may be reduced or delayed. However, barrier removal is an ongoing obligation – you are expected to remove barriers as resources become available.

When deciding which barriers to remove, we suggest that you first provide access to the business from public sidewalks, parking areas, and public transportation facilities. A second priority would be to provide access to the areas where goods and services are made available to the public. Once these two priorities are achieved, you should provide access to toilets if restrooms are provided for customer use. When these barriers have been removed, it would be prudent to remove any remaining barriers that limit use of public telephones and drinking fountains.

Resources:

Tax Credits and Deductions:

To assist businesses with complying with the ADA, Section 44 of the IRS Code allows a tax credit for small businesses and Section 190 of the IRS Code allows a tax deduction for any business.

The tax credit is available to businesses with total revenues of \$1,000,000 or less in the previous tax year or 30 or fewer full-time employees. This credit can cover 50% of the eligible access expenditures in a year up to \$10,250 (maximum credit of \$5000). The tax credit can be used to offset the cost of undertaking barrier removal and alterations to improve accessibility; providing accessible formats such as Braille, large print and audio tape; making available a sign language interpreter or a reader for customers or employees, and for purchasing certain adaptive equipment.

A maximum tax deduction of \$15,000 per year is available to all businesses. The tax deduction can be claimed for expenses incurred in barrier removal and alterations. To learn more about the tax credit, tax deduction provisions and technical assistance contact the Department Of Justice ADA Information Line at ADA.org / 1-800 - 514 - 0301 (voice) 800 - 514 - 0383 (TTY)

Division of State Architect

An access specialist can evaluate your business for compliance with ADA and California Building Codes. The California Division of State Architect is the organization that administrators the Certified Access Specialist Program. To find a certified access specialist, please visit https://www.apps2.dgs.ca.gov/DSA/casp/casp_certified_list.aspx or call (916) 322-8976.