



TOWN OF WOODBURY
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Gary J. Testa – ADA Coordinator

Dear Business Owners of Woodbury,

It has come to the attention of the ADA coordinator for the Town of Woodbury that many businesses have failed to comply with the Americans with Disabilities Act (ADA). We have recently received complaints of persons with disabilities of not being able to access places of business in Woodbury. This is a reminder letter that businesses **shall** make your places of business Handicap Accessible to the best of their abilities as per Americans with Disabilities Act (ADA). There are no grandfather provisions for existing buildings. The ADA is outside the realm of the Town of Woodbury Building Department and is enforceable by the Department of Justice (DOJ) of the United States. If a complaint is received by the DOJ, they will be the ones that will be visiting your place of business and enforcing compliance with ADA. I am asking that all places of business do the responsible thing and address issues necessary to serve customers with disabilities.

The ADA's regulations and the ADA Standards for Accessible Design, originally published in 1991, set the standard for what makes a facility accessible. While the updated 2010 Standards retain many of the original provisions in the 1991 Standards, they do contain some significant differences. These standards are the key for determining if a small business's facilities are accessible under the ADA. However, they are used differently depending on whether a small business is altering an existing building, building a brand-new facility, or removing architectural barriers that have existed for years.

Businesses that provide goods or services to the public are called "public accommodations" in the ADA. The ADA establishes requirements for 12 categories of public accommodations, which include stores, restaurants, bars, service establishments, theaters, hotels, recreational facilities, private museums and schools, doctors' and dentists' offices, shopping malls, and other businesses. Nearly all types of businesses that serve the public are included in the 12 categories, regardless of the size of the business or the age of their buildings. Businesses covered by the ADA are required to modify their business policies and procedures when necessary to serve customers with disabilities and take steps to communicate effectively with customers with disabilities. The ADA also requires businesses to remove architectural barriers in existing buildings and make sure that newly built or altered facilities are constructed to be accessible to individuals with disabilities. "Grandfather provisions" often found in local building codes do not exempt businesses from their obligations under the ADA.

The ADA requires that small businesses remove architectural barriers in existing facilities when it is "readily achievable" to do so. Readily achievable means "easily accomplishable without much difficulty or expense." This requirement is based on the size and resources of a business. So, businesses with more resources are expected to remove more barriers than businesses with fewer resources. Readily achievable barrier removal may include providing an accessible route from a parking lot to the business's entrance, installing an entrance ramp, widening a doorway, installing accessible door hardware, repositioning shelves, or moving tables, chairs, display racks, vending machines, or other furniture. When removing barriers, businesses are required to comply with the Standards to the extent possible. For example, where there is not enough space to install a ramp with a slope that complies with the Standards, a business may install a ramp with a slightly steeper slope. However, any deviation from the Standards must not pose a significant safety risk.

IRS 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 all businesses. The tax credit is available to businesses that have 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.

The tax deduction is available to all businesses with a maximum deduction of \$15,000 per year. The tax deduction can be claimed for expenses incurred in barrier removal and alterations.

To learn more about the tax credit and tax deduction provisions:

[Download IRS Form 8826 for the tax credit for small businesses](#)

[Go to the Internal Revenue Service Web Site](#)

[Department of Justice ADA Information Line.](#)

Please refer to the Americans with Disabilities Act web site for a wealth of information at ADA.gov

Sincerely,

Gary J. Testa
ADA Coordinator