

1 H.71

2 Introduced by Representatives Donahue of Northfield, Andrews of Rutland

3 City, Fisher of Lincoln, Frank of Underhill and Pugh of

4 S. Burlington

5 Referred to Committee on

6 Date:

7 Subject: Taxation; income tax credit for handicapped accessibility

8 construction

9 Statement of purpose: This bill proposes to provide an income tax credit for
10 handicapped accessibility construction costs.

11 An act relating to handicapped accessibility income tax credit

12 It is hereby enacted by the General Assembly of the State of Vermont:

13 Sec. 1. 32 V.S.A. chapter 151, subchapter 11k is added to read:

14 Subchapter 11K. Other Tax Credits

15 § 5930gg. HANDICAPPED ACCESSIBILITY CONSTRUCTION TAX

16 CREDIT

17 (a) An eligible taxpayer of this state shall be eligible for a nonrefundable
18 credit against the income tax imposed under this chapter of up to \$500.00 of
19 eligible accessibility costs paid by the taxpayer during the taxable year. Any
20 unused credit may be carried forward for three succeeding tax years.

1 (b) In this subchapter:

2 (1) “Accessibility feature” means:

3 (A) a no-step entrance into the residence;

4 (B) interior passage doors with a minimum 32-inch-wide opening;

5 (C) reinforcements in bathroom walls allowing installation of grab
6 bars around the toilet, bathtub, and shower;

7 (D) handicapped-accessible light switches and electric outlets;

8 (E) smoke detectors and alarms adapted for the deaf or hard of
9 hearing.

10 (2) “Eligible accessibility costs” means the cost to the eligible taxpayer
11 of:

12 (A) the accessibility features in new residential construction
13 containing all of the accessibility features in each dwelling unit; or

14 (B) up to \$125.00 for each accessibility feature added to an existing
15 residential building owned by the eligible taxpayer.

16 (3) “Eligible taxpayer” means a person who builds or modifies a
17 structure owned by that person to increase accessibility in the residence or
18 dwelling unit.

19 Sec. 2. EFFECTIVE DATE

20 This act shall apply to taxable year 2009 and after.