

January 23, 2024
The Honorable Emilie Kornheiser
Chair, House Committee on Ways and Means
115 State Street Montpelier, VT 05633

Re: H.610- An act relating to making home modifications for safety and livability

Dear Chair Kornheiser, Vice Chair Canfield, and members of the House Committee on Ways and Means,

I am the Medical Director of the National ALS Center of Excellence at the University of Vermont (UVM) and the UVM Medical Center in Burlington. I work with a team of Health Care providers at our ALS Center clinic and we strive to provide state-of-the-art care to individuals with the disease. As a resident of Vermont and someone who routinely evaluates, treats and supports individuals and families that have been impacted by ALS and the cost of home modifications, I urge you to swiftly move H.610 through your committee.

ALS (also known as Lou Gehrig's disease) is a rapidly progressive and fatal neurodegenerative disease with no known cures. ALS causes considerable physical, psychological and functional disruption not only in the lives of patients, but also their caregivers. ALS robs a person of their ability to walk, talk, eat, and finally breathe, with death usually within 2-5 years of their diagnosis. ALS can strike anyone at any time, and throughout the course of their illness, people with ALS need significant medical care, which can easily exceed \$250,000 a year. In addition, the cost of making a home more accessible for someone living with ALS can be incredibly burdensome, costing thousands of dollars, depending on the needs of the home and person.

H.610 would allow an individual to receive a tax credit of up to \$15,000 of qualified expenses in their lifetime with the purpose of helping individuals live more safely in their homes. Qualifying expenses refer to unreimbursed and uncovered expenses relating to modifications of a homestead to enhance safety and livability, such as: ramps, lifts, widened doorways and hallways, bathroom renovation, and other modifications specifically made to improve accessibility or safety. The cost of making a home more accessible can be incredibly burdensome, costing thousands of dollars depending on the needs of the home and person.

With the help of my team of providers and specialists, we routinely recommend evaluation and modifications of patients' home to help them maximize safety, maintain independence, and improve accessibility and functioning within their homes. The time this can take, and the prohibitive costs, are some of the major barriers, among others, to get this accomplished in a timely manner.

If enacted, Vermont would join 8 other states, including 2 of Vermont's neighbors, who provide tax credits for home modifications: Colorado, Kansas, Louisiana, Maine, Maryland, Missouri, New Hampshire, and Virginia. This legislation would impact people living with ALS who modify their homes in response to their diagnosis, as well as anyone in the state who is interested in making their home more accessible, which has long-term positive impacts on Vermont's overall housing market. The financial impact on people living with ALS and other diseases that require modifying a home would be significant and would incentivize these families to invest in making their homes safer to live in.

For these reasons, I ask for the committee's attention and support on H.610 and hope to see a favorable report.

Sincerely,

Rup Tandan, MD, FRCP, FAAN
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Director of the National ALS Center of Excellence and Attending Neurologist
University of Vermont
Burlington, VT