

HB 1060 -- DISABILITY MODIFICATION TAX CREDIT

SPONSOR: Fitzwater

COMMITTEE ACTION: Voted "Do Pass" by the Standing Committee on Ways and Means by a vote of 7 to 0. Voted "Do Pass" by the Standing Committee on Rules- Legislative Oversight by a vote of 10 to 0.

Currently, a taxpayer who has a federal adjusted gross income of \$30,000 or less that incurs costs, as defined in the bill, to make their principal dwelling accessible to an individual with a disability who permanently resides with the taxpayer may claim a tax credit of 50% of their costs, up to \$2,500.

This bill extends the tax credit program from December 31, 2019 to December 31, 2025.

This bill is similar to HB 1013 (2019).

PROPONENTS: Supporters say that the current tax credit program allows for disabled individuals to provide updates to their homes and allows them to have active lives and live in a safe home. Additionally, it was stated that this program allows individuals to stay in their homes as they age instead of going to a facility for care.

Testifying for the bill were Representative Fitzwater; American Association of Retired Persons; and National Multiple Sclerosis Society.

OPPONENTS: There was no opposition voiced to the committee.