



National
Multiple Sclerosis
Society

Home Modification Assistance Enacted State Legislation

(Last updated: June 2018)

State	Details
Colorado	<ul style="list-style-type: none">• Colorado's Income Tax Credit For Retrofitting Home For Health allows Coloradans to receive an income tax credit of up to \$5,000 or the cost of the modification, whichever is lesser, for retrofitting an existing home for health reasons.• While there are no strict disability requirements, the retrofit must be necessary in order to ensure the health, safety, and well-being of the individual; the retrofit must be necessary due to the illness, impairment, or disability of the individual; the retrofit must increase the visitability of the residence; and the retrofit must be necessary to allow the individual to age in place.• Individuals claiming the tax credit must have an income at or below \$150,000 regardless of household size.• The amount of tax credits awarded per year by the state is capped at \$1,000,000.
District of Columbia	<ul style="list-style-type: none">• Washington D.C.'s Safe At Home Program assists eligible D.C. residents with reducing risks of falls and ameliorating mobility issues by providing accessibility modifications to a principle place of residence.• The office of the Mayor of D.C. facilitates the program, which offers grants up to \$10,000 to qualified applicants.• To qualify, a person must be a resident of D.C., own their home or have written permission to make modifications to the home and provide proof of disability, unless they are age 60 or older.• Applicants must have an annual household income at or below 80% of the Area Median Income.• Residents must use a licensed and certified contractor to complete home modifications.
Georgia	<ul style="list-style-type: none">• The Disabled Person Home Purchase or Retrofit Credit provides the lesser of \$500 per residence or the taxpayer's income tax liability for the purchase of a newly constructed accessible home. It also provides the lesser of the cost or \$125 to retrofit an existing home.• To qualify, the person applying for the credit must be permanently disabled and have been issued a disabled parking placard. No income criteria apply.
Illinois	<ul style="list-style-type: none">• The Accessible Housing Demonstration Grant Program encourages the building of accessible homes. The Illinois Housing Authority provides grants to builders (not homeowners) who create houses that meet basic accessibility standards; they must have a zero-step entrance, 36-inch-wide entrance doors, interior doors with at least 32 inches of clearance space, accessible placement of outlets and light switches and bathrooms that would allow for installation of grab bars.• The grants are capped at \$5000. There is no cap for the state.

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Kansas	<ul style="list-style-type: none"> • The Kansas Disabled Access Tax Credit provides a state tax credit for any resident individual taxpayer for the purpose of making an existing home accessible for individuals with a disability. Individuals are eligible for sliding-scale reimbursement for a certain percentage of their expenditure, depending on their income, up to a maximum of \$9,000, whichever is less. Individuals with tax liability below \$2,250 are allowed a refundable credit; those with tax liability of \$2,250 or more can carry forward the credit (if it exceeds their income tax liability) for up to four years. • The Kansas credit is also available for corporate filers who modify a business to make it more accessible. Business taxpayers are able to receive 50% of the expenditure, or \$10,000, whichever is less. Businesses are allowed to carry forward any amount of credit over their tax liability for up to four years. • Income criteria apply, but not disability criteria. Only individuals with an adjusted gross income of \$55,000 or less are eligible to receive the credit. The program is intended to increase accessibility for people with disabilities—but the person or business owner applying for the credit does not have to be disabled to be eligible. • The state has not set an annual funding cap for the credit.
Louisiana	<ul style="list-style-type: none"> • Louisiana’s Accessible and Barrier-Free Tax Credit authorizes an income tax credit for the owner of a newly constructed one- or two-family dwelling that includes certain accessible and barrier-free design elements. Homeowners may also receive a credit for existing dwellings that are renovated to include accessible and barrier-free design elements. • Home owners will receive the lesser of \$5,000 or the cost of the modifications. • To be eligible to claim the credit, the taxpayer’s household must include an individual with a physical disability that requires, or will require, the inclusion of accessible and barrier-free design elements in the dwelling. A homeowner can also claim the credit if they rent their dwelling to an individual who requires an accessible residence. • Excess, unused credit may be carried forward and applied to subsequent tax liability for five years. • There are no income or disability criteria for this credit. • The program has a fund cap of \$500,000 for the state, and provides for the claim of credits on a first-come, first-served basis.
Maine	<ul style="list-style-type: none"> • Maine Public Law, Chapter 503 created a tax credit of up to \$9,000 for a homeowner to make modifications to an existing residence. Any unused portion of the credit can be carried over for up to four years. • The law includes disability and income requirements; the credit would be available for those making \$55,000 or less. The amount of the credit would be further tiered based on income, with those making \$25,000 or less receiving the full credit and those making \$55,000 receiving 50% of the maximum credit. The credit is intended for use by people with disabilities or physical hardship, though it does not contain strict disability requirements. • The law is intended for homeowners, not builders, and for retrofits rather than new construction. • The state funding cap will be set at \$1 million annually.
Maryland	<ul style="list-style-type: none"> • The Independent Living Tax Credit provides an individual with a credit against the State income tax equal to 50% of renovation costs that increase the accessibility and visitability of an existing home. • The credit cannot exceed \$5,000 and there is a state cap of \$1 million each calendar year. • The credit cannot be carried forward. • Residents must apply for the tax credit with the Department of Housing and Community Development and file an amended tax return. • Regulations for the tax credit including the criteria for application are to be set by the Department of Housing and Community Development for tax years after December 31, 2017.



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Missouri	<ul style="list-style-type: none">• Missouri's Residential Dwelling Accessibility (DAT) Tax Credit provides a refundable tax credit for making a taxpayer's principal residential dwelling accessible for individuals with disabilities.• Income and disability criteria apply. Under the Missouri statute, individuals or married couples with income of less than \$30,000 can receive a tax credit equal to \$2,500 per year, or 100 percent of the cost incurred, whichever is less. Those with income of over \$30,000, but less than or equal to \$60,000, can receive a credit equal to \$2,500 or 50% of the cost incurred, whichever is less. If the individual or family incurs costs in more than one calendar year, they may combine the expenses and file one tax credit claim. However, the credit cannot be claimed in back-to-back years.• The cap of the fund for the state is \$100,000 per calendar year.
New Hampshire	<ul style="list-style-type: none">• New Hampshire offers a property tax exemption for people with disabilities who modify their homes.• This law entitles the owner of a residential property to take an annual property tax deduction from the assessed value of their home, if they make modifications to assist a person with a disability who resides in the residence. In sum: through this exemption, people with disabilities do not have to pay additional taxes for improvements made to their home; they are allowed to only be taxed at the value of the home before improvements were made.• The owner must have a permanent application on file, on a form approved and provided by the commissioner of revenue administration, demonstrating that the applicant is entitled and is the owner and occupant of the property on which the tax exemption is claimed.
Rhode Island	<ul style="list-style-type: none">• Rhode Island introduced home modification grant program legislation in 2018 (S 2554A and H 7880) that mirrored language in the previous year's budget, which established a grant program and allocated \$250,000. The legislation would make the grant program permanent.• The Rhode Island Livable Home Modification Grant Program assists homeowners with the cost of retrofitting existing housing units, as well as building new accessible units. The grant covers 50% of the cost of home modification up to \$5,000.• Residents must be living with a disability and their previous year's income must be below 120% of the median income for Rhode Island to qualify. The income requirement applies only to the individual resident and not the household income.• The grant can be claimed by homeowners or renters, so long as the owner agrees to keep the home accessible for ten years.• The current legislation has passed the full Senate and is awaiting a hearing in the House.
Virginia	<ul style="list-style-type: none">• Virginia's Livable Home Tax Credit provides state tax credits for the purchase of new units or the retrofitting of existing housing units. Tax credits are available for up to \$5,000 for the purchase or construction of a new accessible residence, and up to 50 percent of the cost of retrofitting existing units, not to exceed \$5,000. The tax credit amount can be carried over into subsequent years if the initial tax burden is not met the first year.• Builders can apply for this grant, as well as homeowners.• There is no disability or income criteria for the credit.• The program has a fund cap of \$1 million for the state.