

HB 1345 -- INCOME TAX CREDIT FOR MODIFICATIONS TO A HOME OF A  
DISABLED PERSON

SPONSOR: Portwood

COMMITTEE ACTION: Voted "do pass by consent" by the Committee on  
Ways and Means by a vote of 5 to 0.

This bill increases the cap from \$100,000 to \$1 million for the  
income tax credit for certain individuals for the costs of  
modifications to make a disabled person's home accessible if  
there are available tax credits remaining from the tax credit for  
businesses relocating to a distressed community.

FISCAL NOTE: No impact on state funds in FY 2009, FY 2010, and  
FY 2011.

PROPOSERS: Supporters say that the bill increases the overall  
cap on the credit that was passed last year. Currently, the  
credit only helps about 40 to 50 homes. Accessibility  
modifications like ramps, wider doorways, stairway lifts, and  
roll-in showers can be invaluable to a person to live  
independently and are not cheap, but are less costly than nursing  
home placement. The bill will help disabled individuals remain  
in their homes, and it has no cost because it uses unused  
distressed communities tax credits. Currently, there is about \$8  
million in unused business relocation tax credits. There are now  
developments with Universal Design being built, but they are  
often too expensive for elderly and disabled individuals. The  
tax credit is targeted to those with lower incomes.

Testifying for the bill were Representative Portwood; Missouri  
Bankers Association; Christine Lepper, National Multiple  
Sclerosis Society and Missouri Multiple Sclerosis Citizen Action  
Network; Marty Exline, Missouri Assistive Technology; Southwest  
Center for Independent Living; Ozark Independent Living; and  
Paraquad, Incorporated.

OPPOSERS: There was no opposition voiced to the committee.