

HB 1445 -- Tax Credit for Residential Renovations for Disability Access

Sponsor: Smith (71)

This bill repeals the provision which allows to the extent that there are available tax credits for investment in, or relocating a business to, a distressed community remaining under the \$10 million cap, up to \$100,000 in the remaining credits must first be used for tax credits for residential renovations for disability access.

The bill extends the provisions regarding the residential renovations for disability access tax credit from December 31, 2013, to December 31, 2016.