

HB 1013 -- DISABILITY MODIFICATION TAX CREDIT

SPONSOR: Roberts (77)

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.