

This inventory of state tax credits that include home modifications was created by the University of Southern California Leonard Davis School of Gerontology as part of the Administration for Community Living project, “Promoting Aging in Place by Enhancing Access to Home Modifications.” The project goal is to address barriers to home modification access and service delivery by increasing the availability and awareness of home modification at the national, state, and local levels to support aging in place. Home modification is the process of making changes to a home to increase independence, safety, and optimal health.

## Colorado

COLORADO DEPARTMENT OF LOCAL AFFAIRS

<https://www.colorado.gov/pacific/dola/home-modification-tax-credit>

### Home Modification Tax Credit

Program Description: Colorado passed the Income Tax Credit for Retrofitting Home for Health bill (HB18-1267) in 2019 to create a state income tax credit of up to \$5,000 to help people with an illness, impairment or disability as well as their spouses or dependents retrofit their residence for greater accessibility and independence. The tax credit is available for modifications completed in tax years 2019 through 2023.

Population Served: Colorado state income taxpayers with an illness, impairment or disability that necessitates the requested home modification. Current income eligibility requirements may be found on the web site.

## Kansas

KANSAS DEPARTMENT OF REVENUE

### The Kansas Disabled Access Tax Credit

<https://www.ksrevenue.org/prtaxcredits-disabled.html>

Program Description: This tax credit provides a state tax credit for all income taxpayers in the state of Kansas to support making an existing home accessible for individuals with a disability. Expenditures incurred to remove an existing architectural barrier qualify for the Disabled Access Tax credit. 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.

Population Served: Taxpayers with an adjusted gross income of \$55,000 or less are eligible to receive the credit. No disability criteria required.

## Louisiana

### LOUISIANA STATE DEPARTMENT OF REVENUE

#### Louisiana Accessible and Barrier-Free Tax Credit

[http://revenue.louisiana.gov/TaxForms/1089\(1\\_19\)F.pdf](http://revenue.louisiana.gov/TaxForms/1089(1_19)F.pdf)

Program Description: The Louisiana Accessible and Barrier-Free Tax Credit provides an income tax credit for the owner of a newly constructed one- or two-family dwelling or existing dwellings that contain accessible and barrier-free design.

Population Served: Taxpayer households that include an individual with a physical disability who requires, or will require, accessible and barrier-free design elements to live in the home. A homeowner can also claim the credit if they rent their dwelling to an individual who requires an accessible residence.

## Maine

### MAINE STATE DEPARTMENT OF REVENUE

#### AccessAble Home Tax Credit

<https://www.mainehousing.org/programs-services/HomImprovement/accessablehome>

Program Description: This Tax Credit of up to \$9,000 may be used for modifications that make the home more *accessible* for a person with a physical disability or a physical hardship who lives or will live at the residence to qualify. Allowable expenses include changes to flooring to mitigate tripping hazards, installation of grab bars, installation of access ramps, and widening of doorways. Taxpayers must demonstrate that the work meets certain standards, including compliance with applicable building codes.

Population Served: The Tax Credit may be used by individuals who earn \$55,000 or less for expenses paid for modifications to their residence to make it accessible for a person with a physical disability or physical hardship who lives or will live at the residence.

## Maryland

### MARYLAND DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT

#### Independent Living Tax Credit

<https://dhcd.maryland.gov/Pages/ILTC/default.aspx>

Program Description: A State of Maryland tax credit, administered by the Maryland Department of Housing and Community Development, for Maryland taxpayers who renovate a home to be more accessible. The tax credit may be up to 50% of the cost of the renovation up to \$5,000, either in one's own home, the home of a family member, or a rental property.

Population Served: Maryland taxpayers with documentation showing the payment for a home renovation that includes accessibility features.

## Missouri

### MISSOURI DEPARTMENT OF REVENUE

#### Residential Dwelling Accessibility Tax Credit

<https://dor.mo.gov/taxcredit/dat.php>

Program Description: This Missouri state tax credit may be used to make the principal residential dwelling of a taxpayer with disabilities accessible. A refundable tax credit of up to \$2,500 may be claimed in the same taxable year as costs were incurred.

Population Served: The person with a disability must be a permanent resident of the dwelling.

## New Hampshire

### NEW HAMPSHIRE DEPARTMENT OF REVENUE

#### Property Tax Exemption for Improvements to Assist Persons with Disabilities RSA-72:37-a

<http://www.gencourt.state.nh.us/rsa/html/V/72/72-37-a.htm>

Program Description: This property tax exemption allows for yearly improvements for the purpose of assisting a person with a disability. The exemption is made from the assessed value, for property tax purposes, by deducting the value of such improvements from the assessed value of the residential real estate before determining the taxes upon the home.

Population Served: New Hampshire residents deemed a "person with a disability" by reason of a physical defect or infirmity that permanently requires the use of special aids.

## Virginia

### VIRGINIA DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT

#### The Virginia Livable Home Tax Credit (LHTC)

<https://www.dhcd.virginia.gov/lhtc>

Program Description: The Virginia Department of Housing and Community Development (DHCD), the State of Virginia has earmarked \$1,000,000/year for this tax credit which covers home modifications including accessible entrances, the widening of doors and hallways, and certain changes made to the bathroom and kitchen to make these spaces more accessible. Tax credits are available for up to \$5,000 for the purchase of a new accessible residence and up to 50 percent for the cost of retrofitting existing units, not to exceed \$5,000.

Population Served: Eligible persons are individuals or licensed contractors filing Virginia income tax returns who have incurred costs for the purchase or construction of new residential units with accessibility or universal visitability features, or for the retrofitting of existing residential units with these features, on or after January 1, 2008. New residential units must include at least three features of the universal visitability standards or include at least three accessibility features. Existing units being retrofitted must include at least one accessibility or visitability feature. All accessibility and universal visitability features must be completed in conformity with the provisions of Virginia's Uniform Statewide Building Code. Accessibility features that are provided in order to comply with existing Fair Housing, Equal Opportunity, Americans with Disabilities Act, or other local, state or federal requirements are not eligible for tax credits.

**Resources:** The Fall Prevention Center of Excellence at the USC Leonard Davis School of Gerontology offers resources on how to make homes safe and where to find services, programs, and funding support in your area. Visit:

[homemods.org](http://homemods.org)

This project was supported, in part, by grant number 90PPHM0001 from the U.S. Administration for Community Living,

Department of Health and Human Services, Washington, D.C. 20201. Grantees undertaking projects with government sponsorship are encouraged to express freely their findings and conclusions. Points of view or opinions do not, therefore, necessarily represent official ACL policy.



June, 2020