

118TH CONGRESS
2D SESSION

H. R. 7393

To amend the Internal Revenue Code of 1986 to provide a refundable credit for certain home accessibility improvements.

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 15, 2024

Ms. STEVENS introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to provide a refundable credit for certain home accessibility improvements.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. REFUNDABLE TAX CREDIT FOR CERTAIN HOME**
4 **ACCESSIBILITY IMPROVEMENTS.**

5 (a) IN GENERAL.—Subpart C of part IV of sub-
6 chapter A of chapter 1 of the Internal Revenue Code of
7 1986 is amended by adding at the end the following new
8 section:

1 **“SEC. 36C. CREDIT FOR CERTAIN HOME ACCESSIBILITY IM-**
2 **PROVEMENTS.**

3 “(a) IN GENERAL.—In the case of an individual,
4 there shall be allowed as a credit against the tax imposed
5 by this subtitle for any taxable year an amount equal to
6 35 percent of the qualified home accessibility improvement
7 expenditures paid or incurred during such taxable year
8 with respect to a qualified individual of the taxpayer.

9 “(b) LIMITATIONS.—

10 “(1) DOLLAR LIMITATION.—The aggregate
11 amount of qualified home accessibility improvement
12 expenditures taken into account under subsection (a)
13 by any taxpayer for any taxable year shall not ex-
14 ceed the excess (if any) of—

15 “(A) \$15,000, over

16 “(B) the aggregate amount of such ex-
17 penditures so taken into account for all prior
18 taxable years.

19 “(2) INCOME LIMITATION.—

20 “(A) IN GENERAL.—The amount allowable
21 as a credit under subsection (a) for any taxable
22 year shall be reduced (but not below zero) by an
23 amount which bears the same ratio to the
24 amount so allowable (determined without re-
25 gard to this paragraph but with regard to para-
26 graph (1)) as—

1 “(i) the amount (if any) by which the
2 taxpayer’s modified adjusted gross income
3 exceeds the applicable threshold amount,
4 bears to

5 “(ii) the applicable phaseout range.

6 “(B) APPLICABLE THRESHOLD AMOUNT.—

7 For purposes of this paragraph, the term ‘ap-
8 plicable threshold amount’ means, with respect
9 to any taxpayer—

10 “(i) \$400,000, in the case of a joint
11 return or surviving spouse (as defined in
12 section 2),

13 “(ii) \$200,000, in the case of a head
14 of household, and

15 “(iii) \$200,000, in any other case.

16 “(C) APPLICABLE PHASEOUT RANGE.—

17 For purposes of this paragraph, the term ‘ap-
18 plicable phaseout range’ means, with respect to
19 any taxpayer—

20 “(i) \$100,000, in the case of a joint
21 return or surviving spouse (as defined in
22 section 2),

23 “(ii) \$75,000, in the case of a head of
24 household, and

25 “(iii) \$50,000, in any other case.

1 “(D) MODIFIED ADJUSTED GROSS IN-
2 COME.—For purposes of this paragraph, the
3 term ‘modified adjusted gross income’ means
4 adjusted gross income determined without re-
5 gard to sections 911, 931, and 933.

6 “(e) QUALIFIED INDIVIDUAL.—For purposes of this
7 section—

8 “(1) IN GENERAL.—The term ‘qualified indi-
9 vidual’ means, with respect to any taxpayer for any
10 taxable year—

11 “(A) such taxpayer if such taxpayer (either
12 spouse in the case of a joint return)—

13 “(i) is, at any time during such tax-
14 able year, entitled, based on blindness or
15 disability, to—

16 “(I) pension benefits under title
17 38, United States Code, or

18 “(II) benefits under title II or
19 XVI of the Social Security Act,

20 “(ii) has (as of the close of such tax-
21 able year) attained age 65 and is entitled
22 (at any time during such taxable year)
23 to—

24 “(I) pension benefits under title
25 38, United States Code, or

1 “(II) benefits under title XVI of
2 the Social Security Act,

3 “(iii) has (as of the close of such tax-
4 able year) attained the retirement age (as
5 defined in section 216(l) of the Social Se-
6 curity Act) and is entitled (at any time
7 during such taxable year) to benefits under
8 title II of the Social Security Act, or

9 “(iv) has a disability certification filed
10 with the Secretary for such taxable year,
11 and

12 “(B) the spouse or any dependent of the
13 taxpayer if such spouse or dependent—

14 “(i) meets the requirements of clause
15 (i), (ii), (iii), or (iv) of subparagraph (A),
16 and

17 “(ii) has the same principal place of
18 abode as the taxpayer.

19 “(2) DISABILITY CERTIFICATION.—

20 “(A) IN GENERAL.—The term ‘disability
21 certification’ means, with respect to an indi-
22 vidual, a certification to the satisfaction of the
23 Secretary by a physician meeting the criteria of
24 section 1861(r)(1) of the Social Security Act
25 that—

1 “(i) certifies that the individual has a
2 medically determinable physical or mental
3 impairment, which results in marked and
4 severe functional limitations, and which
5 can be expected to result in death or which
6 has lasted or can be expected to last for a
7 continuous period of not less than 12
8 months, or is blind (within the meaning of
9 section 1614(a)(2) of the Social Security
10 Act), and

11 “(ii) includes a copy of the individ-
12 ual’s diagnosis relating to the individual’s
13 relevant impairment or impairments,
14 signed by such physician.

15 “(B) RESTRICTION ON USE OF CERTIFI-
16 CATION.—No inference may be drawn from a
17 disability certification for purposes of estab-
18 lishing eligibility for benefits under title II,
19 XVI, or XIX of the Social Security Act.

20 “(d) QUALIFIED HOME ACCESSIBILITY IMPROVE-
21 MENT EXPENDITURES.—For purposes of this section—

22 “(1) IN GENERAL.—The term ‘qualified home
23 accessibility improvement expenditures’ means rea-
24 sonable amounts paid or incurred by the taxpayer to
25 make qualified improvements to the taxpayer’s prin-

1 cial place of abode for the purpose of making such
2 place of abode more accessible to the individual with
3 the blindness or disability referred to in subsection
4 (c).

5 “(2) QUALIFIED IMPROVEMENTS.—The term
6 ‘qualified improvements’ means—

7 “(A) the installation of ramps,

8 “(B) the installation of zero-step en-
9 trances,

10 “(C) the widening of doors and hallways,

11 “(D) modifications of counters,

12 “(E) bathroom accessibility improvements,

13 “(F) installation, replacement, or modifica-
14 tion of appliances to make them more accessible

15 to individuals with a vision impairment, and

16 “(G) such other improvements as are spec-
17 ified by the Secretary after consultation with
18 the Secretary of Health and Human Services.

19 “(e) SPECIAL RULES.—

20 “(1) INFLATION ADJUSTMENT.—In the case of
21 any taxable year beginning in a calendar year after
22 2023, each of the dollar amounts in subsections
23 (b)(1)(A), (b)(2)(B), and (b)(2)(C) shall be in-
24 creased by an amount equal to—

25 “(A) such dollar amount, multiplied by

1 “(B) the cost-of-living adjustment deter-
2 mined under section 1(f)(3) for the calendar
3 year in which the taxable year begins, deter-
4 mined by substituting ‘calendar year 2022’ for
5 ‘calendar year 2016’ in subparagraph (A)(ii)
6 thereof.

7 Any increase determined under the preceding sen-
8 tence which is not a multiple of \$50 shall be round-
9 ed to the nearest multiple of \$50.

10 “(2) SUBSTANTIATION.—No credit shall be al-
11 lowed under this section unless the taxpayer provides
12 (at such time and in such manner as the Secretary
13 may provide) such substantiation of the taxpayer’s
14 eligibility for the credit allowed under this section
15 (and the amount thereof) as the Secretary may re-
16 quire.

17 “(3) DENIAL OF DOUBLE BENEFIT.—To the ex-
18 tent that an expenditure is used for this credit in a
19 given year, it cannot be used or applied towards an-
20 other tax benefit in the same taxable year by the
21 same taxpayer.

22 “(4) MARRIED INDIVIDUALS FILING SEPARATE
23 RETURNS.—In the case of any married individual
24 who does not file a joint return for the taxable year,

1 no credit shall be allowed under this section for such
2 taxable year.”.

3 (b) CONFORMING AMENDMENTS.—

4 (1) Section 6211(b)(4)(A) of the Internal Rev-
5 enue Code of 1986 is amended by inserting “36C,”
6 after “36B,”.

7 (2) Paragraph (2) of section 1324(b) of title
8 31, United States Code, is amended by inserting
9 “36C,” after “36B,”.

10 (3) The table of sections for subpart C of part
11 IV of subchapter A of chapter 1 of the Internal Rev-
12 enue Code of 1986 is amended by inserting after the
13 item relating to section 36B the following new item:

“Sec. 36C. Credit for certain home accessibility improvements.”.

14 (c) ISSUANCE OF GUIDANCE BY SECRETARY OF THE
15 TREASURY.—Not later than 180 days after the date of
16 the enactment of this Act, the Secretary of the Treasury
17 (or the Secretary’s delegate) shall issue regulations or
18 other guidance under subsection (d)(2)(E) of section 36C
19 of the Internal Revenue Code of 1986 (as added by this
20 section), which the Secretary of the Treasury (or the Sec-
21 retary’s delegate) shall ensure is publicly available on the
22 internet, specifying the list of additional improvements
23 with respect to which credit is allowable under such sec-
24 tion. The Secretary shall biannually revise such list of ad-
25 ditional improvements.

1 (d) ACCESSABILITY OF CREDIT.—The Commissioner
2 of Internal Revenue shall make the credit allowed under
3 section 36C of the Internal Revenue Code of 1986 (as
4 added by this section) as accessible as possible to the pub-
5 lic.

6 (e) OUTREACH.—The Commissioner of Internal Rev-
7 enue shall conduct an outreach strategy to the public with
8 respect to the credit allowed under section 36C of the In-
9 ternal Revenue Code of 1986 (as added by this section).

10 (f) DATA SHARING BY THE COMMISSIONER OF SO-
11 CIAL SECURITY AND SECRETARY OF VETERANS AF-
12 FAIRS.—The Commissioner of Social Security and the
13 Secretary of Veterans Affairs shall each provide the Sec-
14 retary of the Treasury (or the Secretary’s delegate) such
15 information and assistance as the Secretary of the Treas-
16 ury (or the Secretary’s delegate) may require for purposes
17 of administering section 36C of the Internal Revenue Code
18 of 1986 (as added by this section).

19 (g) EFFECTIVE DATE.—The amendments made by
20 this section shall apply to taxable years beginning after
21 December 31, 2025.

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