

118TH CONGRESS  
2D SESSION

# H. R. 8547

To direct the Secretary of Housing and Urban Development to establish a universal design standards certification system and to establish a refundable tax credit for individuals and groups that construct or renovate buildings and residences, and for other purposes.

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## IN THE HOUSE OF REPRESENTATIVES

MAY 23, 2024

Mr. NEGUSE introduced the following bill; which was referred to the Committee on Ways and Means, and in addition to the Committee on Financial Services, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned

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## A BILL

To direct the Secretary of Housing and Urban Development to establish a universal design standards certification system and to establish a refundable tax credit for individuals and groups that construct or renovate buildings and residences, and for other purposes.

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. SHORT TITLE.**

4 This Act may be cited as the “Universal Design  
5 Standard Tax Incentive Act”.

1 **SEC. 2. CERTIFICATION.**

2 (a) IN GENERAL.—Not later than 1 year after the  
3 date of the enactment of this section, the Secretary of  
4 Housing and Urban Development, in coordination with the  
5 head of each covered agency, shall establish a certification  
6 system through which an owner of a dwelling unit or a  
7 commercial unit may have such unit certified by the Sec-  
8 retary as meeting the universal design standards.

9 (b) WORKING GROUP.—

10 (1) IN GENERAL.—The Secretary shall, not  
11 later than 1 year after the date of the enactment of  
12 this section establish a universal design working  
13 group.

14 (2) MEMBERSHIP.—The working group estab-  
15 lished under paragraph (1) shall be made up of—

16 (A) staff from Federal agencies, including  
17 from—

18 (i) the Department of Agriculture;

19 (ii) the Department of Veterans Af-  
20 fairs;

21 (iii) the Federal Housing Finance  
22 Agency; and

23 (iv) the Department of Health and  
24 Human Services;

25 (B) community partners, including—

26 (i) the AARP;

- 1 (ii) the National Council on Aging;  
2 (iii) the Universal Design Project;  
3 (iv) the Centers for Independent Liv-  
4 ing;  
5 (v) Certified Aging-in-Place Special-  
6 ists; and  
7 (vi) the National Disability Rights  
8 Network.
- 9 (C) academic partners;  
10 (D) industry partners;  
11 (E) health professionals, including occupa-  
12 tional therapists; and  
13 (F) individuals with lived experience of dis-  
14 ability.
- 15 (3) DUTIES.—The working group established  
16 by the Secretary pursuant to paragraph (1) shall—
- 17 (A) establish universal design standards  
18 that comply with the requirements described in  
19 subsection (c) and issue such updates of such  
20 standards as the working group determines ap-  
21 propriate;
- 22 (B) establish a timeline for the certifi-  
23 cation process described in subsection (d);

1 (C) provide recommendations to the Sec-  
2 retary on the licensing process described in sub-  
3 section (f); and

4 (D) make a recommendation to the Sec-  
5 retary of the Treasury for regulations to deter-  
6 mine which buildings renovations are sufficient  
7 to qualify for the tax credit established under  
8 section 3.

9 (c) STANDARDS.—The universal design standards es-  
10 tablished by the working group described in subsection (b)  
11 shall—

12 (1) ensure that each certified dwelling unit or  
13 commercial unit—

14 (A) is useful and marketable to people with  
15 diverse abilities;

16 (B) accommodates a range of individual  
17 preferences and abilities;

18 (C) is designed to provide information to  
19 residents and visitors with varying sensory abili-  
20 ties;

21 (D) is designed in a manner that mini-  
22 mizes hazards and the adverse consequences of  
23 accidental or unintended actions;

24 (E) is designed in a manner that is simple  
25 and intuitive to use, regardless of the experi-

1           ence, knowledge, language skills, and concentra-  
2           tion level of the user;

3           (F) is designed in a manner to allow for  
4           efficient and comfortable use with minimum fa-  
5           tigue; and

6           (G) provides appropriate space for ap-  
7           proach, reach, manipulation, and use of all as-  
8           pects of the unit regardless of the body size,  
9           posture, or mobility of the resident or visitor to  
10          the dwelling unit;

11          (2) require, at a minimum, that certified dwell-  
12          ing units and commercial units comply with the  
13          “ADA Standards for Accessible Design”; and

14          (3) be updated not later than 5 years from the  
15          date of establishment of such standards, and every  
16          5 years thereafter, to reflect any changes in needs  
17          of residents or visitors and any changes in tech-  
18          nology.

19          (d) CERTIFICATION.—

20                (1) IN GENERAL.—If an owner of a dwelling  
21          unit or commercial unit wants such unit to be cer-  
22          tified by the Secretary as complying the universal  
23          design standards, such owner shall submit an appli-  
24          cation for certification to the Secretary at such time  
25          and in such manner as the Secretary may reason-

1 ably require and such application shall include such  
2 information as is necessary for the Secretary to con-  
3 firm such unit is compliant with the universal design  
4 standards.

5 (2) VERIFICATION.—All information in any ap-  
6 plication submitted to the Secretary pursuant to  
7 paragraph (1) shall be verified by a licensed inspec-  
8 tor, at the cost of the owner of the dwelling unit or  
9 commercial unit unless such licensed inspector  
10 agrees to provide such inspection on a cost-free  
11 basis.

12 (3) CERTIFICATION OF MULTI-UNIT BUILD-  
13 INGS.—

14 (A) BUILDINGS WITH 1 TO 4 UNITS.—With  
15 respect to a building containing 1 to 4 dwelling  
16 units or commercial units, the property may be  
17 certified as accessible if all common areas and  
18 all units in the building comply with the uni-  
19 versal design standards.

20 (B) BUILDINGS WITH 5 OR MORE UNITS.—  
21 With respect to a building containing 5 or more  
22 dwelling units or commercial units, the property  
23 may be certified as accessible if all common  
24 areas in the building comply with the universal  
25 design standards and not less than 50 percent

1 of all the units in the building comply with the  
2 universal design standards.

3 (4) LABEL.—If the licensed inspector deter-  
4 mines that the dwelling unit meets the universal de-  
5 sign standards, the owner of the dwelling unit or  
6 commercial unit may use the universal design label  
7 established by the Secretary pursuant to subsection  
8 (e) when marketing such dwelling unit or commer-  
9 cial unit to potential tenants and buyers.

10 (5) RE-CERTIFICATION.—

11 (A) IN GENERAL.—An owner of a dwelling  
12 unit or commercial unit certified under this sec-  
13 tion shall have such unit re-certified before the  
14 date that is 10 years after the date of the most  
15 recent certification to continue using the label  
16 established pursuant to subsection (e) when  
17 marketing such unit.

18 (B) RENOVATION.—If a unit certified  
19 under this section is renovated, the owner of  
20 such unit shall reapply for certification under  
21 this section before using the label established  
22 pursuant to subsection (e) when marketing such  
23 unit.

24 (C) OWNERSHIP CHANGE.—If ownership of  
25 a dwelling unit or commercial unit certified

1 under this section changes, the new owner of  
2 such unit may not use the label established pur-  
3 suant to subsection (e) when marketing such  
4 unit until such new owner has such unit re-cer-  
5 tified.

6 (e) UNIVERSAL DESIGN LABEL.—

7 (1) IN GENERAL.—The Secretary shall establish  
8 a label that is designed to identify a dwelling unit  
9 or commercial unit as having been certified by the  
10 Secretary as complying with the universal design  
11 standards.

12 (2) PUBLIC AWARENESS.—The Secretary, in co-  
13 ordination with the head of each covered agency,  
14 shall work to increase public awareness of the label  
15 established pursuant to paragraph (1), including by  
16 providing special outreach to small business owners  
17 who are licensed as a professional engineer or reg-  
18 istered architect in any State.

19 (f) LICENSING OF INSPECTORS.—

20 (1) IN GENERAL.—The Secretary shall issue li-  
21 censes to inspectors to verify the information in any  
22 application submitted to the Secretary pursuant to  
23 subsection (d).

24 (2) TERMINATION OF LICENSE.—The Secretary  
25 shall terminate the license of an inspector if such in-



1        inspector is found to have incorrectly certified 2 or  
 2        more dwelling units or commercial units during any  
 3        2-year period.

4            (3) FALSIFICATION.—If an inspector licensed  
 5        by the Secretary pursuant to paragraph (1) is found  
 6        by the Secretary to have falsified information with  
 7        respect to any application submitted under this sec-  
 8        tion, the Secretary may pursue recourse under Fed-  
 9        eral law and any applicable State or Territorial li-  
 10       censing laws.

11 **SEC. 3. UNIVERSAL DESIGN STANDARD TAX CREDIT.**

12        (a) IN GENERAL.—Subpart B of part IV of sub-  
 13        chapter A of the Internal Revenue Code of 1986 is amend-  
 14        ed by adding at the end the following new section:

15 **“SEC. 30E. UNIVERSAL DESIGN STANDARD CREDIT.**

16        “(a) IN GENERAL.—There shall be allowed as a cred-  
 17        it against the tax imposed by this chapter a credit in an  
 18        amount equal to the sum of—

19            “(1) 20 percent of the qualified universal design  
 20        expenses of the taxpayer for the taxable year that  
 21        are attributable to design or construction of a new  
 22        building, plus

23            “(2) 50 percent of the qualified universal design  
 24        expenses of the taxpayer for the taxable year that

1 are attributable to renovation of an existing build-  
2 ing.

3 “(b) QUALIFIED UNIVERSAL DESIGN EXPENSES.—

4 For purposes of this section, the term ‘qualified universal  
5 design expenses’ means amounts paid or incurred with re-  
6 spect to a building certified under section 2(d) of the Uni-  
7 versal Design Standard Tax Incentive Act during the tax-  
8 able year for design, construction, or renovations of such  
9 building performed in order to receive such certification.

10 “(c) SPECIAL RULES.—

11 “(1) BASIS REDUCTION.—For purposes of this  
12 subtitle, the basis of any property for which a credit  
13 is allowable under this section shall be reduced by  
14 the amount of such credit so allowed.

15 “(2) NO DOUBLE BENEFIT.—No other credit or  
16 deduction shall be allowed under this chapter for  
17 amounts with respect to which a credit is allowed  
18 under this section.

19 “(3) APPLICATION WITH OTHER CREDITS.—

20 “(A) BUSINESS CREDIT TREATED AS PART  
21 OF GENERAL BUSINESS CREDIT.—So much of  
22 the credit which would be allowed under sub-  
23 section (a) for any taxable year (determined  
24 without regard to this subsection) that is attrib-  
25 utable to property of a character subject to an

1 allowance for depreciation shall be treated as a  
2 credit listed in section 38(b) for such taxable  
3 year (and not allowed under subsection (a)).

4 “(B) CREDIT MADE REFUNDABLE FOR IN-  
5 DIVIDUALS.—In the case of an individual, the  
6 credit allowed under subsection (a) shall be  
7 treated as a credit allowed under subpart C and  
8 not as a credit allowed under this subpart.

9 “(4) NO MEDICAL DOCUMENTATION RE-  
10 QUIRED.—The Secretary may not require any person  
11 to submit any medical documentation in order to be  
12 allowed a credit under subsection (a).”.

13 (b) CREDIT INCLUDED IN GENERAL BUSINESS  
14 CREDIT.—Section 38(b) is amended by striking “plus” at  
15 the end of paragraph (40), by striking the period at the  
16 end of paragraph (41) and inserting a comma, and by add-  
17 ing at the end the following new paragraph:

18 “(42) the portion of the universal design stand-  
19 ard credit to which section 30E(c)(3)(A) applies.”.

20 (c) BASIS ADJUSTMENT.—Section 1016(a) of such  
21 Code is amended by striking “and” at the end of para-  
22 graph (37), by striking the period at the end of paragraph  
23 (38) and inserting “, and”, and by adding at the end the  
24 following new paragraph:

1           “(39) to the extent provided in section  
2           30E(C)(1).”.

3           (d) CLERICAL AMENDMENT.—The table of sections  
4 for subpart B of part IV of subchapter A of such Code  
5 is amended by adding at the end the following new item:

“Sec. 30E. Universal design standard credit.”.

6           (e) OUTREACH.—The Secretary of the Treasury and  
7 the Secretary of Housing and Urban Development shall  
8 carry out an outreach campaign to make the public aware  
9 of the credit established by the amendments made by this  
10 section.

11          (f) REPORT.—The Secretary of the Treasury shall  
12 annually publish on the website of the Department of the  
13 Treasury an analysis of the total number of taxpayers  
14 claiming the credit established by section 30E of such  
15 Code and the aggregate value of credits allowed under  
16 such section for the most recent calendar year.

17          (g) EFFECTIVE DATE.—The amendments made by  
18 this section shall apply to buildings constructed or ren-  
19 ovated after the date of the enactment of this Act.

20 **SEC. 4. REPORTS TO CONGRESS.**

21          (a) BRIEFING.—Not later than 5 years after the date  
22 of enactment of this Act, the Secretary, in conjunction  
23 with the Commissioner, shall brief the appropriate con-  
24 gressional committees on the progress of the bill as meas-  
25 ured by the increase of the Nation’s accessible housing

1 stock and number of individuals that applied for the cred-  
2 it.

3 (b) FIRST REPORT ON ACCESSIBLE HOUSING.—Not  
4 later than 5 years after the date of enactment of this Act,  
5 the Secretary, in conjunction with the Commissioner, shall  
6 submit to the appropriate congressional committees a re-  
7 port that—

8 (1) summarizes and evaluates the implementa-  
9 tion of such tax credit and the impact of the United  
10 States increasing it's accessible housing supply for  
11 people with disabilities and senior citizens;

12 (2) describes the nature and extent of the co-  
13 ordination among the relevant Federal departments  
14 and agencies on the implementation of such strat-  
15 egy;

16 (3) outlines the monitoring and evaluation  
17 tools, mechanisms, and common indicators to assess  
18 progress made on increase of the Nation's accessible  
19 housing stock; and

20 (4) provides recommendations for improving the  
21 program and credit.

22 (c) SECOND REPORT ON ACCESSIBLE HOUSING.—  
23 Not later than 10 years after the date of enactment of  
24 this Act, the Secretary, in conjunction with the Commis-

1 sioner, shall submit to the appropriate congressional com-  
2 mittees a report that—

3 (1) summarizes and evaluates the implementa-  
4 tion of such tax credit and the impact of United  
5 States' increasing it's accessible housing supply for  
6 people with disabilities and senior citizens;

7 (2) describes the nature and extent of the co-  
8 ordination among the relevant Federal departments  
9 and agencies on the implementation of such strat-  
10 egy;

11 (3) outlines the monitoring and evaluation  
12 tools, mechanisms, and common indicators to assess  
13 progress made on increase of the Nation's accessible  
14 housing stock; and

15 (4) provides recommendations for improving the  
16 program and credit.

17 **SEC. 5. DEFINITIONS.**

18 In this Act:

19 (1) AGENCY.—The term “Agency” refers to the  
20 Internal Revenue Service.

21 (2) APPROPRIATE CONGRESSIONAL COMMIT-  
22 TEES.—The term “appropriate congressional com-  
23 mittees” includes to be provided.

1           (3) COMMISSIONER.—The term “Commis-  
2           sioner” refers to the Commissioner of the Internal  
3           Revenue Service.

4           (4) COVERED AGENCY.—The term “covered  
5           agency” means—

6                     (A) the Department of Agriculture;

7                     (B) the Department of Veterans Affairs;

8                     (C) the Federal Housing Finance Agency;

9                     and

10                    (D) the Department of Health and Human  
11           Services, including—

12                             (i) the Administration for Community  
13           Living; and

14                             (ii) the Centers for Disease Control  
15           and Prevention.

16           (5) SECRETARY.—The term “Secretary” refers  
17           to Secretary of the Department of Housing and  
18           Urban Development.

19           (6) UNIVERSAL DESIGN STANDARDS.—The  
20           term “universal design standards” refers to the  
21           standards established pursuant to section 2(c) that  
22           ensure environments, products, and services are ac-  
23           cessible and usable by people of all abilities, disabil-  
24           ities, and ages.

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