

# VIRGINIA ACTS OF ASSEMBLY -- 1999 SESSION

## CHAPTER 404

*An Act to amend the Code of Virginia by adding in Article 3 of Chapter 3 of Title 58.1 a section numbered 58.1-339.6, relating to creation of a tax credit for individuals who retrofit their homes with accessibility features for the disabled.*

[H 2358]

Approved March 24, 1999

**Be it enacted by the General Assembly of Virginia:**

**1. That the Code of Virginia is amended by adding in Article 3 of Chapter 3 of Title 58.1 a section numbered 58.1-339.6 as follows:**

*§ 58.1-339.6. Home accessibility features for the disabled tax credit.*

*A. For taxable years beginning on and after January 1, 2000, any taxpayer who retrofits or hires someone to retrofit a residence with one or more accessibility features, as defined in this section, shall be entitled to a credit against the tax imposed pursuant to § 58.1-320 of an amount equal to twenty-five percent of the total amount spent for such features, provided such features are not otherwise required by law. Such a credit shall require application by the taxpayer as provided in subsection C.*

*For purposes of this section, "accessibility features" means (i) one no-step entrance allowing access into the residence; (ii) interior passage doors providing a thirty-two-inch wide clear opening; (iii) reinforcements in bathroom walls and installation of grab bars around the toilet, tub, and shower; (iv) light switches and outlets placed in wheelchair-accessible locations; and (v) universal design features or those accessibility or adaptability features prescribed in the Virginia Uniform Statewide Building Code (USBC), as amended.*

*B. The amount of the credit shall not exceed \$500 or the total amount of tax imposed by this chapter, whichever is less, in the year such features are completed. If the amount of the credit exceeds the taxpayer's tax liability for such tax year, the amount which exceeds such liability may be carried over for credit by the taxpayer in the next five taxable years until the total amount of the tax credit has been taken.*

*C. Eligible taxpayers shall apply for the credit by making application to the Department. The total amount of tax credits granted under this section for any taxable year shall not exceed \$1 million. In the event applications for the tax credit exceed the \$1 million amount, the Department shall apportion the money by dividing the \$1 million by the total amount of tax credits applied for to determine the percentage each taxpayer shall receive.*

**2. That the provisions of this act shall be effective for taxable years beginning on and after January 1, 2000, unless one or more of the events listed in subsection C of § 58.1-3524 has occurred prior to such date. If any one of these events occurs before January 1, 2000, this act shall not become effective for taxable years beginning on and after January 1, 2000, but shall instead become effective for taxable years beginning on and after January 1 of the first year thereafter when none of the events listed in subsection C of § 58.1-3524 have occurred during the immediately preceding calendar year.**