

1 VIRGINIA ACTS OF ASSEMBLY — CHAPTER

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

5 [H 2358]

6 Approved

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

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

10 § 58.1-339.6. *Home accessibility features for the disabled tax credit.*

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

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

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

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

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

ENROLLED

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