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HOUSE BILL NO. 1269

Offered January 22, 1996

A BILL to amend the Code of Virginia by adding in Article 3 of Chapter 3 of Title 58.1 a section numbered 58.1-339.2, relating to creation of a tax credit for caregivers.

Patrons—Wilkins, Bryant, Dudley, Hall, Hargrove, Landes, McClure, McDonnell, Nelms, Ruff and Way;
Senator: Newman

Referred to Committee on Finance

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 58.1-339.2 as follows:

§ 58.1-339.2. Tax credit for caregivers.

A. For taxable years beginning on and after January 1, 1996, any taxpayer with adjusted gross income between \$5,000 and \$75,000 inclusive, who provides unreimbursed care to a relative who required assistance with two or more activities of daily living during more than half the year, shall be entitled to a \$500 credit against the tax imposed pursuant to § 58.1-320.

B. For purposes of this section:

"Relative" means a spouse, child, father, mother, sibling, or other ancestor or descendent who is related by blood, marriage, or adoption.

"Activities of daily living" (ADL) means dressing, grooming, bathing, feeding, toileting and walking.

C. The relative being cared for may live in the taxpayer's home or in his own home but may not live in a nursing home or other assisted living facility where assistance with ADLs is already provided and the cost of such assistance is included in the monthly bill or rental fee.

D. Any taxpayer applying for the credit pursuant to this section shall affirm, by signing and submitting his tax return, that the relative for whom they provided care met the criteria set forth in this section.

INTRODUCED

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