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(Original Signature of Member)

115TH CONGRESS  
1ST SESSION

# H. R.

To amend the Internal Revenue Code of 1986 to provide a tax credit to seniors who install modifications on their residences that would enable them to age in place, and for other purposes.

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## IN THE HOUSE OF REPRESENTATIVES

Mr. CRIST introduced the following bill; which was referred to the Committee on \_\_\_\_\_

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# A BILL

To amend the Internal Revenue Code of 1986 to provide a tax credit to seniors who install modifications on their residences that would enable them to age in place, 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 “Senior Accessible  
5 Housing Act”.

1 **SEC. 2. HOME MODIFICATION CREDIT FOR SENIORS.**

2 (a) IN GENERAL.—Subpart A of part IV of sub-  
3 chapter A of chapter 1 of the Internal Revenue Code of  
4 1986 (relating to nonrefundable personal credits) is  
5 amended by inserting after section 25D the following:

6 **“SEC. 25E. HOME MODIFICATION CREDIT FOR SENIORS.**

7 “(a) ALLOWANCE OF CREDIT.—In the case of a  
8 qualified individual, there shall be allowed as a credit  
9 against the tax imposed by this chapter for the taxable  
10 year an amount equal to the sum of all qualified expendi-  
11 tures made by the taxpayer with respect to a qualified resi-  
12 dence during such year.

13 “(b) LIFETIME LIMITATION.—The amount allowed  
14 as a credit under subsection (a) with respect to the tax-  
15 payer for any taxable year shall not exceed the excess (if  
16 any) of—

17 “(1) \$30,000, over

18 “(2) the aggregate amount allowed as a credit  
19 under subsection (a) to such taxpayer for all prior  
20 taxable years.

21 “(c) DEFINITIONS.—For purposes of this section—

22 “(1) QUALIFIED INDIVIDUAL.—The term ‘quali-  
23 fied individual’ means an individual who has at-  
24 tained 60 years of age.

25 “(2) QUALIFIED EXPENDITURE.—The term  
26 ‘qualified expenditure’ means an expenditure for any

1 of the following modifications installed on a qualified  
2 residence:

3 “(A) The installation of entrance and exit  
4 ramps.

5 “(B) The widening of doorways.

6 “(C) The installation of handrails or grab  
7 bars.

8 “(D) The installation of non-slip flooring.

9 “(E) A modification that is included in a  
10 list established and maintained in accordance  
11 with subsection (d)(2).

12 “(3) QUALIFIED RESIDENCE.—The term ‘quali-  
13 fied residence’ has the meaning given that term in  
14 section 163(h)(4)(A).

15 “(d) SPECIAL RULES.—

16 “(1) LABOR COSTS.—Expenditures for labor  
17 costs properly allocable to the onsite preparation, as-  
18 sembly, or original installation of a modification de-  
19 scribed under subsection (c)(2) and for piping or  
20 wiring to interconnect such modification to the  
21 dwelling unit shall be taken into account for pur-  
22 poses of this section.

23 “(2) LIST OF MODIFICATIONS.—The Secretary,  
24 in consultation with the Secretary of Health and  
25 Human Services and after receiving the input of

1 members of the public (including seniors groups,  
2 health organizations, and social services organiza-  
3 tions), shall establish and maintain a list of any  
4 modification that, if installed on a residence of a  
5 qualified individual, would enhance the ability of  
6 such individual to remain living safely, independ-  
7 ently, and comfortably in such residence.

8 “(3) WHEN EXPENDITURE MADE.—

9 “(A) IN GENERAL.—Except as provided in  
10 subparagraph (B), a qualified expenditure shall  
11 be treated as made when the original installa-  
12 tion of the modification is completed.

13 “(B) EXPENDITURES AS PART OF BUILD-  
14 ING CONSTRUCTION.—In the case of a qualified  
15 expenditure in connection with the construction  
16 or reconstruction of a structure, such expendi-  
17 ture shall be treated as made when the original  
18 use of the constructed or reconstructed struc-  
19 ture by the taxpayer begins.

20 “(e) BASIS ADJUSTMENTS.—For purposes of this  
21 subtitle, if a credit is allowed under this section for any  
22 expenditure with respect to any property, the increase in  
23 the basis of such property which would (but for this sub-  
24 section) result from such expenditure shall be reduced by  
25 the amount of the credit so allowed.”.

1 (b) CONFORMING AMENDMENT.—Section 1016(a) of  
2 such Code is amended—

3 (1) by redesignating paragraphs (35) through  
4 (37) as paragraphs (36) through (38), respectively;  
5 and

6 (2) by inserting after paragraph (34) the fol-  
7 lowing new paragraph:

8 “(35) to the extent provided in section 25E(e),  
9 in the case of amounts with respect to which a credit  
10 has been allowed under section 25E,”.

11 (c) CLERICAL AMENDMENT.—The table of sections  
12 for subpart A of part IV of subchapter A of chapter 1  
13 of such Code is amended by inserting after the item relat-  
14 ing to section 25D the following new item:

“Sec. 25E. Home Modification Credit for Seniors.”.

15 (d) EFFECTIVE DATE.—The amendments made by  
16 this section shall apply to taxable years beginning after  
17 December 31, 2017.