

First Regular Session
Sixty-third General Assembly
STATE OF COLORADO

INTRODUCED

LLS NO. 01-0416.01 Nicole Hoffman

HOUSE BILL 01-1140

HOUSE SPONSORSHIP

Tochtrop,

SENATE SPONSORSHIP

Tupa,

House Committees

Finance

Appropriations

Senate Committees

A BILL FOR AN ACT

101 CONCERNING THE CREATION OF A STATE INCOME TAX CREDIT FOR
102 NONREIMBURSED EXPENSES INCURRED BY INDIVIDUAL
103 TAXPAYERS IN MAKING RESIDENCES ACCESSIBLE TO PERSONS
104 WITH DISABILITIES.

Bill Summary

(Note: This summary applies to this bill as introduced and does not necessarily reflect any amendments that may be subsequently adopted.)

Allows a state income tax credit for individual taxpayers who own or construct residences with one or more accessibility features, thereby making the residences accessible to people with disabilities.

Authorizes individual taxpayers to claim as a state income tax credit a percentage of the aggregate amount of nonreimbursed expenses

Shading denotes HOUSE amendment. Double underlining denotes SENATE amendment.

Capital letters indicate new material to be added to existing statute.

Dashes through the words indicate deletions from existing statute.

incurred by making a residence accessible to any person with disabilities. Specifies the maximum dollar amounts that individual taxpayers filing federal income tax returns as single, married filing jointly, or married filing separately may claim as a state income tax credit.

Defines terms.

1 *Be it enacted by the General Assembly of the State of Colorado:*

2 **SECTION 1.** Part 1 of article 22 of title 39, Colorado Revised
3 Statutes, is amended BY THE ADDITION OF A NEW SECTION to read:

4 **39-22-127. Tax credit for residences accessible to persons with**
5 **disabilities.** (1) AS USED IN THIS SECTION, UNLESS THE CONTEXT
6 OTHERWISE REQUIRES:

7 (a) "ACCESSIBILITY FEATURE" MEANS ANY INTERIOR OR EXTERIOR
8 STRUCTURAL CHARACTERISTIC OF A HOME OR MULTIPLE-UNIT DWELLING
9 THAT IS DESIGNED TO ACCOMMODATE THE NEEDS OF A PERSON WITH A
10 DISABILITY AND THAT IS NOT OTHERWISE REQUIRED BY LAW. SUCH
11 ACCESSIBILITY FEATURES SHALL INCLUDE, BUT SHALL NOT BE LIMITED TO:

12 (I) A RAMPED ENTRANCE ALLOWING ACCESS INTO THE RESIDENCE;

13 (II) INTERIOR PASSAGE DOORS PROVIDING A THIRTY-TWO INCH
14 WIDE, CLEAR OPENING;

15 (III) REINFORCEMENTS IN WALLS AND INSTALLATION OF GRAB BARS
16 NEAR A TOILET, BATHTUB, SHOWER, STAIRWAY, OR OTHER AREA FOR THE
17 USE OF A PERSON WITH A DISABILITY;

18 (IV) LIGHT SWITCHES AND OUTLETS PLACED IN ACCESSIBLE
19 LOCATIONS, INCLUDING WHEELCHAIR-ACCESSIBLE LOCATIONS;

20 (V) CABINETS OR COUNTER TOPS IN KITCHENS OR BATHROOMS
21 SPECIFICALLY DESIGNED FOR THE COMFORT OR CONVENIENCE OF A PERSON
22 WITH A DISABILITY; AND

23 (VI) AUTOMATIC DOORS, LIFTS, OR PLUMBING FIXTURES

1 SPECIFICALLY INSTALLED FOR THE COMFORT OR CONVENIENCE OF A
2 PERSON WITH A DISABILITY.

3 (b) "DISABILITY" MEANS A PHYSICAL IMPAIRMENT THAT
4 SUBSTANTIALLY LIMITS ONE OR MORE OF A PERSON'S MAJOR LIFE
5 ACTIVITIES, INCLUDING, BUT NOT LIMITED TO:

6 (I) SELF-CARE;

7 (II) MOBILITY;

8 (III) CAPACITY FOR INDEPENDENT LIVING; AND

9 (IV) ECONOMIC SELF-SUFFICIENCY.

10 (c) "HOME" MEANS A SINGLE-FAMILY DWELLING OR SINGLE UNIT
11 WHERE A PERSON WITH A DISABILITY MAY RESIDE OR VISIT.

12 (d) "MULTIPLE-UNIT DWELLING" MEANS A RESIDENTIAL
13 MULTIFAMILY DWELLING COMPLEX WHERE A PERSON WITH A DISABILITY
14 MAY RESIDE OR VISIT.

15 (e) "SINGLE UNIT" MEANS AN INDIVIDUALLY OWNED UNIT IN A
16 MULTIPLE-UNIT DWELLING.

17 (2) FOR INCOME TAX YEARS COMMENCING ON OR AFTER JANUARY
18 1, 2001, ANY INDIVIDUAL TAXPAYER SHALL BE ALLOWED A CREDIT
19 AGAINST INCOME TAXES DUE UNDER THIS ARTICLE AS FOLLOWS:

20 (a) (I) ANY INDIVIDUAL TAXPAYER WHO OWNS OR CONSTRUCTS A
21 HOME AND WHO INCURS A NONREIMBURSED EXPENSE IN PROVIDING ONE OR
22 MORE ACCESSABILITY FEATURES FOR SUCH HOME, THEREBY MAKING THE
23 HOME ACCESSIBLE TO A PERSON WITH A DISABILITY, SHALL BE ALLOWED AN
24 INCOME TAX CREDIT AGAINST THE TAXES DUE ON THE INDIVIDUAL
25 TAXPAYER'S INCOME UNDER THIS ARTICLE.

26 (II) FOR INDIVIDUAL TAXPAYERS FILING SINGLE FEDERAL INCOME
27 TAX RETURNS OR AS MARRIED FILING JOINTLY, THE AMOUNT OF THE CREDIT

1 SHALL BE AN AMOUNT EQUAL TO TWENTY-FIVE PERCENT OF THE
2 NONREIMBURSED EXPENSES INCURRED DURING THE TAX YEAR TO PROVIDE
3 THE ACCESSIBILITY FEATURES OR FIVE HUNDRED DOLLARS, WHICHEVER IS
4 LESS.

5 (III) FOR INDIVIDUAL TAXPAYERS FILING FEDERAL INCOME TAX
6 RETURNS AS MARRIED FILING SEPARATELY, THE AMOUNT OF THE CREDIT
7 SHALL BE AN AMOUNT EQUAL TO TWELVE AND FIVE-TENTHS PERCENT OF
8 THE NONREIMBURSED EXPENSES INCURRED DURING THE TAX YEAR TO
9 PROVIDE THE ACCESSIBILITY FEATURES OR TWO HUNDRED FIFTY DOLLARS,
10 WHICHEVER IS LESS.

11 (b) (I) ANY INDIVIDUAL TAXPAYER WHO OWNS OR CONSTRUCTS A
12 MULTIPLE-UNIT DWELLING AND WHO INCURS A NONREIMBURSED EXPENSE
13 IN PROVIDING ONE OR MORE SINGLE UNITS OR ANY COMMON AREA IN THE
14 MULTIPLE UNIT DWELLING WITH ONE OR MORE ACCESSIBILITY FEATURES,
15 THEREBY MAKING THE UNITS OR COMMON AREAS ACCESSIBLE TO A PERSON
16 WITH A DISABILITY, SHALL BE ALLOWED AN INCOME TAX CREDIT AGAINST
17 THE TAXES DUE ON THE INDIVIDUAL TAXPAYER'S INCOME UNDER THIS
18 ARTICLE.

19 (II) FOR INDIVIDUAL TAXPAYERS FILING SINGLE FEDERAL INCOME
20 TAX RETURNS OR AS MARRIED FILING JOINTLY, THE AMOUNT OF THE CREDIT
21 SHALL BE AN AMOUNT EQUAL TO TWENTY-FIVE PERCENT OF THE
22 NONREIMBURSED EXPENSES INCURRED BY THE TAXPAYER DURING THE TAX
23 YEAR IN PROVIDING EACH UNIT OR COMMON AREA IN THE MULTIPLE-UNIT
24 DWELLING WITH SUCH ACCESSIBILITY FEATURES OR FIVE HUNDRED
25 DOLLARS FOR EACH UNIT OR COMMON AREA IN THE MULTIPLE-UNIT
26 DWELLING PROVIDED WITH SUCH ACCESSIBILITY FEATURES, WHICHEVER IS
27 LESS; HOWEVER, THE AGGREGATE AMOUNT OF CREDITS THAT MAY BE

1 CLAIMED BY A TAXPAYER FOR ANY GIVEN MULTIPLE-UNIT DWELLING SHALL
2 NOT EXCEED TWO THOUSAND DOLLARS.

3 (III) FOR INDIVIDUAL TAXPAYERS FILING FEDERAL INCOME TAX
4 RETURNS AS MARRIED FILING SEPARATELY, THE AMOUNT OF THE CREDIT
5 SHALL BE AN AMOUNT EQUAL TO TWELVE AND FIVE-TENTHS PERCENT OF
6 THE NONREIMBURSED EXPENSES INCURRED BY THE TAXPAYER DURING THE
7 TAX YEAR IN PROVIDING EACH UNIT OR COMMON AREA IN THE
8 MULTIPLE-UNIT DWELLING WITH SUCH ACCESSIBILITY FEATURES OR TWO
9 HUNDRED FIFTY DOLLARS FOR EACH UNIT OR COMMON AREA IN THE
10 MULTIPLE-UNIT DWELLING PROVIDED WITH SUCH ACCESSIBILITY FEATURES,
11 WHICHEVER IS LESS; HOWEVER, THE AGGREGATE AMOUNT OF CREDITS THAT
12 MAY BE CLAIMED BY A TAXPAYER FOR ANY GIVEN MULTIPLE-UNIT
13 DWELLING SHALL NOT EXCEED ONE THOUSAND DOLLARS.

14 (3) IF THE CREDIT ALLOWED UNDER SUBSECTION (2) OF THIS
15 SECTION EXCEEDS THE INCOME TAXES DUE ON THE INDIVIDUAL TAXPAYER'S
16 INCOME, THE AMOUNT OF THE CREDIT NOT USED TO OFFSET INCOME TAXES
17 MAY BE CARRIED FORWARD AS A TAX CREDIT AGAINST THE SUBSEQUENT
18 YEAR'S INCOME TAX LIABILITY FOR A PERIOD NOT EXCEEDING ONE YEAR.

19 (4) ANY INCOME TAX CREDIT FOR EXPENSES INCURRED IN MAKING
20 A RESIDENCE ACCESSIBLE TO PERSONS WITH DISABILITIES ALLOWED FOR
21 ANY GIVEN TAXABLE YEAR PURSUANT TO THIS SECTION SHALL BE
22 PUBLISHED IN RULES PROMULGATED BY THE EXECUTIVE DIRECTOR IN
23 ACCORDANCE WITH ARTICLE 4 OF TITLE 24, C.R.S., AND SHALL BE
24 INCLUDED IN INCOME TAX FORMS FOR THAT TAXABLE YEAR.

25 **SECTION 2. Effective date.** This act shall take effect at 12:01
26 a.m. on the day following the expiration of the ninety-day period after
27 final adjournment of the general assembly that is allowed for submitting

1 a referendum petition pursuant to article V, section 1 (3) of the state
2 constitution; except that, if a referendum petition is filed against this act
3 or an item, section, or part of this act within such period, then the act,
4 item, section, or part, if approved by the people, shall take effect on the
5 date of the official declaration of the vote thereon by proclamation of the
6 governor.