

115TH CONGRESS
2D SESSION

H. R. 5536

To amend the Internal Revenue Code of 1986 to expand the credit for expenditures to provide access to disabled individuals.

IN THE HOUSE OF REPRESENTATIVES

APRIL 17, 2018

Mr. MCEACHIN (for himself, Mr. CROWLEY, Mr. LANGEVIN, Mrs. WATSON COLEMAN, Mr. THOMPSON of Mississippi, Mr. FOSTER, Mr. AL GREEN of Texas, Mr. VEASEY, Mr. MOULTON, Ms. JACKSON LEE, Mr. PETERS, Mr. KEATING, Mr. SCHRADER, Ms. SPEIER, Mr. AGUILAR, Ms. BROWNLEY of California, Mr. POCAN, Ms. SÁNCHEZ, Ms. BLUNT ROCHESTER, Mrs. DINGELL, Mr. CUELLAR, Ms. NORTON, Mr. HASTINGS, Mr. BROWN of Maryland, Ms. TITUS, and Ms. SINEMA) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to expand the credit for expenditures to provide access to disabled individuals.

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 “Disabled Access Credit
5 Expansion Act”.

1 **SEC. 2. EXPANSION OF CREDIT FOR EXPENDITURES TO**
2 **PROVIDE ACCESS TO DISABLED INDIVID-**
3 **UALS.**

4 (a) INCREASE IN DOLLAR LIMITATION.—

5 (1) IN GENERAL.—Section 44(a) of the Internal
6 Revenue Code of 1986 is amended by striking
7 “\$10,250” and inserting “\$20,500”.

8 (2) INFLATION ADJUSTMENT.—Section 44 of
9 such Code is amended by redesignating subsection
10 (e) as subsection (f) and by inserting after sub-
11 section (d) the following new subsection:

12 “(e) INFLATION ADJUSTMENT.—

13 “(1) IN GENERAL.—In the case of any taxable
14 year beginning after 2018, the \$20,500 amount in
15 subsection (a) shall be increased by an amount equal
16 to—

17 “(A) such dollar amount, multiplied by

18 “(B) the cost of living adjustment deter-
19 mined under section 1(f)(3) for the calendar
20 year in which the taxable year begins deter-
21 mined by substituting ‘calendar year 2017’ for
22 ‘calendar year 2016’ in subparagraph (A)(ii)
23 thereof.

24 “(2) ROUNDING.—Any amount determined
25 under paragraph (1) which is not a multiple of \$50

1 shall be rounded to the next lowest multiple of
2 \$50.”.

3 (b) INCREASE IN GROSS RECEIPTS LIMITATION.—
4 Section 44(b)(1)(A) of such Code is amended by striking
5 “\$1,000,000” and inserting “\$2,500,000”.

6 (c) EFFECTIVE DATE.—The amendments made by
7 this section shall apply to taxable years beginning after
8 December 31, 2017.

○