

116TH CONGRESS  
1ST SESSION

# H. R. 2086

To amend the Internal Revenue Code of 1986 to allow a refundable tax credit against income tax for the purchase of qualified access technology for the blind.

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## IN THE HOUSE OF REPRESENTATIVES

APRIL 4, 2019

Mr. THOMPSON of California (for himself and Mr. KELLY of Pennsylvania) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to allow a refundable tax credit against income tax for the purchase of qualified access technology for the blind.

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 “Access Technology Af-  
5 fordability Act of 2019”

6 **SEC. 2. CREDIT FOR QUALIFIED ACCESS TECHNOLOGY FOR**  
7 **THE BLIND.**

8 (a) IN GENERAL.—Subpart C of part IV of sub-  
9 chapter A of chapter 1 of the Internal Revenue Code of

1 1986 is amended by inserting after section 36B the fol-  
2 lowing new section:

3 **“SEC. 36C. CREDIT FOR QUALIFIED ACCESS TECHNOLOGY**  
4 **FOR THE BLIND.**

5 “(a) ALLOWANCE OF CREDIT.—There shall be al-  
6 lowed as a credit against the tax imposed by this subtitle  
7 an amount equal to amounts paid or incurred during the  
8 taxable year, not compensated for by insurance or other-  
9 wise, by the taxpayer for qualified access technology for  
10 use by a qualified blind individual who is the taxpayer,  
11 the taxpayer’s spouse, or any dependent (as defined in sec-  
12 tion 152) of the taxpayer.

13 “(b) LIMITATION.—The aggregate amount of the  
14 credit allowed under subsection (a) with respect to any  
15 qualified blind individual shall not exceed \$2,000 in any  
16 3-consecutive-taxable-year period.

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

18 “(1) QUALIFIED BLIND INDIVIDUAL.—The term  
19 ‘qualified blind individual’ means an individual who  
20 is blind within the meaning of section 63(f)(4).

21 “(2) QUALIFIED ACCESS TECHNOLOGY DE-  
22 FINED.—The term ‘qualified access technology’  
23 means hardware, software, or other information  
24 technology the primary function of which is to con-  
25 vert or adapt information which is visually rep-

1       resented into forms or formats useable by blind indi-  
2       viduals.

3       “(d) DENIAL OF DOUBLE BENEFIT.—No credit shall  
4 be allowed under subsection (a) for any expense for which  
5 a deduction or credit is allowed under any other provision  
6 of this chapter.

7       “(e) INFLATION ADJUSTMENT.—

8               “(1) IN GENERAL.—In the case of a taxable  
9 year beginning after 2020, the \$2,000 amount in  
10 subsection (b) shall be increased by an amount equal  
11 to—

12                       “(A) such dollar amount, multiplied by

13                       “(B) the cost-of-living adjustment deter-  
14 mined under section 1(f)(3) for the calendar  
15 year in which the taxable year begins, deter-  
16 mined by substituting ‘calendar year 2019’ for  
17 ‘calendar year 2016’ in subparagraph (A)(ii)  
18 thereof.

19               “(2) ROUNDING.—If the amount as adjusted  
20 under subparagraph (A) is not a multiple of \$100,  
21 such amount shall be rounded to the next lowest  
22 multiple of \$100.

23       “(f) TERMINATION.—This section shall not apply  
24 with respect to amounts paid or incurred in taxable years  
25 beginning after the date which is 5 years after the date

1 of the enactment of the Access Technology Affordability  
2 Act of 2019.”.

3 (b) CONFORMING AMENDMENTS.—

4 (1) Section 6211(b)(4)(A) of the Internal Rev-  
5 enue Code of 1986 is amended by inserting “, 36C”  
6 after “36B”.

7 (2) Section 1324(b)(2) of title 31, United  
8 States Code, is amended by inserting “, 36C” after  
9 “, 36B”.

10 (3) The table of sections for subpart C of part  
11 IV of subchapter A of chapter 1 of the Internal Rev-  
12 enue Code of 1986 is amended by inserting after the  
13 item relating to section 36B the following new item:

“Sec. 36C. Credit for qualified access technology for the blind.”.

14 (c) EFFECTIVE DATE.—The amendments made by  
15 this section shall apply to taxable years beginning after  
16 December 31, 2019.

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