

119TH CONGRESS
1ST SESSION

H. R. 2749

To amend the Internal Revenue Code of 1986 to provide a refundable credit for certain home accessibility improvements.

IN THE HOUSE OF REPRESENTATIVES

APRIL 8, 2025

Ms. STEVENS 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 provide a refundable credit for certain home accessibility improvements.

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. REFUNDABLE TAX CREDIT FOR CERTAIN HOME**
4 **ACCESSIBILITY IMPROVEMENTS.**

5 (a) IN GENERAL.—Subpart C of part IV of sub-
6 chapter A of chapter 1 of the Internal Revenue Code of
7 1986 is amended by adding at the end the following new
8 section:

1 **“SEC. 36C. CREDIT FOR CERTAIN HOME ACCESSIBILITY IM-**
2 **PROVEMENTS.**

3 “(a) IN GENERAL.—In the case of an individual,
4 there shall be allowed as a credit against the tax imposed
5 by this subtitle for any taxable year an amount equal to
6 35 percent of the qualified home accessibility improvement
7 expenditures paid or incurred during such taxable year
8 with respect to a qualified individual.

9 “(b) LIMITATIONS.—

10 “(1) DOLLAR LIMITATIONS.—The aggregate
11 amount of qualified home accessibility improvement
12 expenditures taken into account under subsection (a)
13 shall not exceed—

14 “(A) \$10,000 for any taxable year, and

15 “(B) \$30,000 for all taxable years.

16 “(2) INCOME LIMITATION.—

17 “(A) IN GENERAL.—The amount allowable
18 as a credit under subsection (a) for any taxable
19 year shall be reduced (but not below zero) by an
20 amount which bears the same ratio to the
21 amount so allowable (determined without re-
22 gard to this paragraph but after the application
23 of paragraph (1)) as—

24 “(i) the amount (if any) by which the
25 taxpayer’s modified adjusted gross income

1 exceeds the applicable threshold amount,
2 bears to

3 “(ii) the applicable phaseout amount.

4 “(B) APPLICABLE THRESHOLD AMOUNT.—

5 For purposes of this paragraph, the term ‘ap-
6 plicable threshold amount’ means, with respect
7 to any taxpayer—

8 “(i) \$400,000, in the case of a joint
9 return or surviving spouse (as defined in
10 section 2),

11 “(ii) \$200,000, in the case of a head
12 of household, and

13 “(iii) \$200,000, in any other case.

14 “(C) APPLICABLE PHASEOUT AMOUNT.—

15 For purposes of this paragraph, the term ‘ap-
16 plicable phaseout amount’ means, with respect
17 to any taxpayer—

18 “(i) \$100,000, in the case of a joint
19 return or surviving spouse (as defined in
20 section 2),

21 “(ii) \$75,000, in the case of a head of
22 household, and

23 “(iii) \$50,000, in any other case.

24 “(D) MODIFIED ADJUSTED GROSS IN-
25 COME.—For purposes of this paragraph, the

1 term ‘modified adjusted gross income’ means
2 adjusted gross income determined without re-
3 gard to sections 911, 931, and 933.

4 “(c) QUALIFIED INDIVIDUAL.—For purposes of this
5 section—

6 “(1) IN GENERAL.—The term ‘qualified indi-
7 vidual’ means, with respect to an individual for any
8 taxable year—

9 “(A) such individual if such individual—

10 “(i) is, at any time during such tax-
11 able year, entitled, based on blindness or
12 disability, to—

13 “(I) pension benefits under title
14 38, United States Code, or

15 “(II) benefits under title II or
16 XVI of the Social Security Act,

17 “(ii) has a disability certification filed
18 with the Secretary for such taxable year,
19 or

20 “(iii) has (as of the close of such tax-
21 able year) attained age 60, and

22 “(B) the spouse or any dependent of such
23 individual if such spouse or dependent—

24 “(i) meets the requirements of clause
25 (i), (ii), or (iii) of subparagraph (A), and

1 “(ii) has the same principal place of
2 abode as such individual.

3 “(2) DISABILITY CERTIFICATION.—

4 “(A) IN GENERAL.—The term ‘disability
5 certification’ means, with respect to an indi-
6 vidual, a certification to the satisfaction of the
7 Secretary by a physician meeting the criteria of
8 section 1861(r)(1) of the Social Security Act
9 that—

10 “(i) certifies that the individual—

11 “(I) has a medically determinable
12 physical or mental impairment, which
13 results in marked and severe func-
14 tional limitations, and which can be
15 expected to result in death or which
16 has lasted or can be expected to last
17 for a continuous period of not less
18 than 12 months, or

19 “(II) is blind (within the mean-
20 ing of section 1614(a)(2) of the Social
21 Security Act), and

22 “(ii) includes a copy of the individ-
23 ual’s diagnosis relating to the individual’s
24 relevant impairment or impairments,
25 signed by such physician.

1 “(B) RESTRICTION ON USE OF CERTIFI-
2 CATION.—No inference may be drawn from a
3 disability certification for purposes of estab-
4 lishing eligibility for benefits under title II,
5 XVI, or XIX of the Social Security Act.

6 “(d) QUALIFIED HOME ACCESSIBILITY IMPROVE-
7 MENT EXPENDITURES.—For purposes of this section—

8 “(1) IN GENERAL.—The term ‘qualified home
9 accessibility improvement expenditures’ means rea-
10 sonable amounts paid or incurred by the taxpayer to
11 make qualified improvements to the taxpayer’s prin-
12 cipal place of abode for the purpose of making such
13 place of abode more accessible to a qualified indi-
14 vidual with respect to the taxpayer.

15 “(2) QUALIFIED IMPROVEMENTS.—The term
16 ‘qualified improvements’ means—

17 “(A) the installation of entrance and exit
18 ramps to create a no-step entry, or modification
19 of areas in front of entry and exit doorways in-
20 cluding grading of the ground to provide access
21 to the residence,

22 “(B) the installation of handrails or grab
23 bars, including in bathrooms, and other modi-
24 fications to bathrooms including curbless-entry
25 showers and roll-under sinks,

1 “(C) the widening of exterior or interior
2 doorways or hallways, modification of stairways,
3 or modification of hardware on doors,

4 “(D) modifications of counters,

5 “(E) bathroom accessibility improvements,

6 “(F) installation, replacement, or modifica-
7 tion of appliances to make them more accessible
8 to individuals with a vision impairment, and in-
9 stallation of other assistive technologies, includ-
10 ing remote health monitoring,

11 “(G) the addition of a bedroom or full
12 bathroom on the main floor,

13 “(H) the installation of porch lifts or other
14 forms of lifts,

15 “(I) the modification or installation of
16 adaptive fire alarms, smoke detectors, and other
17 warning systems,

18 “(J) the installation of non-slip flooring or
19 creation of level flooring,

20 “(K) the installation of bright lighting
21 throughout the residence or at the entry and
22 exit of the residence,

23 “(L) the relocation or modification of laun-
24 dry facilities, and

1 “(M) any other modification included in a
2 list established and maintained in accordance
3 with paragraph (3).

4 “(3) LIST OF MODIFICATIONS.—The Secretary,
5 in consultation with the Secretary of Housing and
6 Urban Development, the Assistant Secretary for
7 Aging of the Department of Health and Human
8 Services, and the Commissioner on Disabilities of
9 the Administration for Community Living, Depart-
10 ment of Health and Human Services, and after re-
11 ceiving the input of members of the public (including
12 seniors groups and home construction, technology,
13 health, and social services organizations), shall es-
14 tablish and maintain a list of any modification that,
15 if installed on a residence of a qualified individual,
16 would enhance the ability of such individual to re-
17 main living safely, independently, and comfortably in
18 such residence.

19 “(e) SPECIAL RULES.—

20 “(1) INFLATION ADJUSTMENT.—In the case of
21 any taxable year beginning in a calendar year after
22 2025, each of the dollar amounts in subsections
23 (b)(1), (b)(2)(B), and (b)(2)(C) shall be increased
24 by an amount equal to—

25 “(A) such dollar amount, multiplied by

1 “(B) the cost-of-living adjustment deter-
2 mined under section 1(f)(3) for the calendar
3 year in which the taxable year begins, deter-
4 mined by substituting ‘calendar year 2024’ for
5 ‘calendar year 2016’ in subparagraph (A)(ii)
6 thereof.

7 Any increase determined under the preceding sen-
8 tence which is not a multiple of \$50 shall be round-
9 ed to the nearest multiple of \$50.

10 “(2) SUBSTANTIATION.—No credit shall be al-
11 lowed under this section unless the taxpayer provides
12 (at such time and in such manner as the Secretary
13 may provide) such substantiation of the taxpayer’s
14 eligibility for the credit allowed under this section
15 (and the amount thereof) as the Secretary may re-
16 quire.

17 “(3) DENIAL OF DOUBLE BENEFIT.—To the ex-
18 tent that an expenditure is used for this credit in a
19 given year, it cannot be used or applied towards an-
20 other tax benefit in the same taxable year by the
21 same taxpayer.

22 “(4) MARRIED INDIVIDUALS FILING SEPARATE
23 RETURNS.—In the case of any married individual
24 who does not file a joint return for the taxable year,

1 no credit shall be allowed under this section for such
2 taxable year.”.

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) Paragraph (2) of section 1324(b) of title
8 31, United States Code, is amended by inserting “,
9 36C” after “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 certain home accessibility improvements.”.

14 (c) ISSUANCE OF GUIDANCE BY SECRETARY OF THE
15 TREASURY.—Not later than 180 days after the date of
16 the enactment of this Act, the Secretary of the Treasury
17 (or the Secretary’s delegate) shall issue regulations or
18 other guidance under subsection (d)(2)(E) of section 36C
19 of the Internal Revenue Code of 1986 (as added by this
20 section), which the Secretary of the Treasury (or the Sec-
21 retary’s delegate) shall ensure is publicly available on the
22 internet, specifying the list of additional improvements
23 with respect to which credit is allowable under such sec-
24 tion. The Secretary shall biannually revise such list of ad-
25 ditional improvements.

1 (d) ACCESSIBILITY OF CREDIT.—The Commissioner
2 of Internal Revenue shall make the credit allowed under
3 section 36C of the Internal Revenue Code of 1986 (as
4 added by this section) as accessible as possible to the pub-
5 lic.

6 (e) OUTREACH.—The Commissioner of Internal Rev-
7 enue shall conduct an outreach strategy to the public with
8 respect to the credit allowed under section 36C of the In-
9 ternal Revenue Code of 1986 (as added by this section).

10 (f) DATA SHARING BY THE COMMISSIONER OF SO-
11 CIAL SECURITY AND SECRETARY OF VETERANS AF-
12 FAIRS.—The Commissioner of Social Security and the
13 Secretary of Veterans Affairs shall each provide the Sec-
14 retary of the Treasury (or the Secretary’s delegate) such
15 information and assistance as the Secretary of the Treas-
16 ury (or the Secretary’s delegate) may require for purposes
17 of administering section 36C of the Internal Revenue Code
18 of 1986 (as added by this section).

19 (g) EFFECTIVE DATE.—The amendments made by
20 this section shall apply to taxable years beginning after
21 December 31, 2024.

22 (h) GAO STUDY AND REPORT.—

23 (1) STUDY.—The Comptroller General of the
24 United States, in consultation with the Secretary of
25 the Treasury, the Secretary of Housing and Urban

1 Development, the Assistant Secretary for Aging of
2 the Department of Health and Human Services, and
3 the Commissioner on Disabilities of the Administra-
4 tion for Community Living, Department of Health
5 and Human Services, shall conduct a study which—

6 (A) examines the effectiveness of the tax
7 credit under section 36C of the Internal Rev-
8 enue Code of 1986 (as added by this Act) in
9 terms of—

10 (i) the number of residential units
11 served (the number of units where at least
12 1 accessible design feature is now present);

13 (ii) reductions in emergency depart-
14 ment visits, hospitalizations, or both for
15 qualified individuals;

16 (iii) reductions in Medicare expendi-
17 tures for qualified individuals;

18 (iv) improvements in activities of daily
19 living for qualified individuals; and

20 (v) reduction in symptoms of depres-
21 sion for qualified individuals;

22 (B) provides recommendations for ways to
23 modify or enhance the tax credit to further as-
24 sist qualified individuals who wish to live inde-
25 pendently and safely in place, including—

1 (i) whether the amount of the tax
2 credit and the limitation based on adjusted
3 gross income should continue to be auto-
4 matically adjusted for inflation;

5 (ii) whether the tax credit should be
6 made available to renters or landlords; and

7 (iii) whether the tax credit should be
8 made available to builders for construction
9 of new accessible units; and

10 (C) provides suggestions for alternative
11 policies or changes to other existing programs
12 that Federal and State governments could im-
13 plement to—

14 (i) increase the number of residential
15 units with accessible design features; and

16 (ii) assist seniors and individuals with
17 disabilities who wish to live independently
18 and safely in place.

19 For purposes of the preceding sentence, the term
20 “qualified individual” has the meaning given such
21 term by section 36C(c) of the Internal Revenue Code
22 of 1986, as added by this Act.

23 (2) REPORT.—Not later than 3 years after the
24 date of the enactment of this Act, the Comptroller
25 General shall—

1 (A) submit a report to the Committees on
2 Finance and Health, Education, Labor, and
3 Pensions of the Senate and the Committees on
4 Ways and Means and Energy and Commerce of
5 the House of Representatives presenting the
6 conclusions of the study conducted under para-
7 graph (1) in such a manner as to inform future
8 legislative action; and

9 (B) make such report publicly available on
10 the Internet website of the Government Ac-
11 countability Office.

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