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This bill provides a refundable income tax credit of up to \$7,000 to offset the cost of making a residence accessible for disabled individuals or elderly individuals with physical limitations. The credit equals the expenditures for the following types of improvements:

- no-step exterior entrances;
- exterior or interior ramps;
- stairway lifts and elevators;
- handrails, grab bars, and door hardware;
- widening doors and hallways;
- fire or smoke alarms and other alerting devices;
- moving electrical switches and outlets;
- environmental controls;
- bathroom modifications, such as accessible toilets, bathtubs, showers, plumbing, and fixtures;
- kitchen modifications, such as making countertops, cabinets, appliances, plumbing, and fixtures more accessible; and
- bedroom modifications, such as relocating a bedroom to first floor.

For the expenditures to qualify for the credit, a licensed medical professional (either a physician or primary care provider under section 148.171) must certify that the improvements are necessary to accommodate the disability or physical limitation of the qualified person (homeowner, spouse, or tax dependent).

Effective date: tax year 2017