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By: **Delegate Conroy**  
Introduced and read first time: January 23, 2002  
Assigned to: Ways and Means

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A BILL ENTITLED

1 AN ACT concerning

2 **Income Tax - Credit for Retrofitting Home for Individual with Disabilities**

3 FOR the purpose of allowing an individual to claim a State income tax credit for  
4 certain costs incurred to retrofit a residence with certain accessibility features  
5 for individuals with disabilities; specifying the amount of the credit; allowing  
6 unused credit to be applied in succeeding taxable years under certain  
7 circumstances; providing for the application of this Act; and generally relating to  
8 a State income tax credit for costs incurred to retrofit a residence with  
9 accessibility features for individuals with disabilities.

10 BY adding to  
11 Article - Tax - General  
12 Section 10-724  
13 Annotated Code of Maryland  
14 (1997 Replacement Volume and 2001 Supplement)

15 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF  
16 MARYLAND, That the Laws of Maryland read as follows:

17 **Article - Tax - General**

18 10-724.

19 (A) IN THIS SECTION, "ACCESSIBILITY FEATURES" MEANS:

20 (1) A NO-STEP ENTRANCE ALLOWING ACCESS INTO A RESIDENCE;

21 (2) INTERIOR PASSAGE DOORS PROVIDING A 32 INCH WIDE CLEAR  
22 OPENING;

23 (3) REINFORCEMENTS IN BATHROOM WALLS AND INSTALLATION OF  
24 GRAB BARS AROUND A TOILET, TUB, OR SHOWER;

25 (4) LIGHT SWITCHES AND OUTLETS PLACED IN  
26 WHEELCHAIR-ACCESSIBLE LOCATIONS; AND

1           (5)     UNIVERSAL DESIGN FEATURES OR THOSE ACCESSIBILITY FEATURES  
2 PRESCRIBED BY THE DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT  
3 UNDER ARTICLE 83B, § 6-102 OF THE CODE.

4     (B)     AN INDIVIDUAL MAY CLAIM A CREDIT AGAINST THE STATE INCOME TAX  
5 FOR COSTS INCURRED TO RETROFIT, OR HIRE SOMEONE TO RETROFIT, A RESIDENCE  
6 WITH ONE OR MORE ACCESSIBILITY FEATURES NOT OTHERWISE REQUIRED BY LAW.

7     (C)     (1)     THE CREDIT ALLOWED UNDER THIS SECTION FOR ANY TAXABLE  
8 YEAR MAY NOT EXCEED:

9           (I)     25% OF THE COSTS INCURRED; OR

10          (II)    \$500.

11          (2)     IF THE CREDIT ALLOWED UNDER THIS SECTION EXCEEDS THE  
12 STATE INCOME TAX, ANY UNUSED CREDIT MAY BE CARRIED FORWARD AND APPLIED  
13 TO SUCCEEDING TAXABLE YEARS UNTIL THE EARLIER OF:

14          (I)     THE FULL AMOUNT OF THE CREDIT IS USED; OR

15          (II)    THE EXPIRATION OF THE 5TH TAXABLE YEAR AFTER THE  
16 TAXABLE YEAR IN WHICH THE CREDIT AROSE.

17     SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
18 July 1, 2002, and shall be applicable to all taxable years beginning after December 31,  
19 2001.