

Regular Session, 2011
HOUSE BILL NO. 319

ACT No. 392

BY REPRESENTATIVE SIMON AND SENATOR GUILLORY

1 AN ACT

2 To enact R.S. 47:297(P), relative to tax credits; to authorize a credit against the individual
3 income tax for the owner of a newly constructed one- or two-family dwelling which
4 includes certain accessible and barrier-free design elements; to provide for
5 eligibility; to provide for the amount of the credit; to provide for limitations; to
6 authorize rulemaking; and to provide for related matters.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. R.S. 47:297(P) is hereby enacted to read as follows:

9 §297. Reduction to tax due

10 * * *

11 P.(1) There shall be allowed a credit against the individual income tax
12 liability of a taxpayer for the inclusion of accessible and barrier-free design elements
13 in the construction of a new one- or two-family dwelling. For purposes of this
14 Subsection, "taxpayer" shall mean an individual who owns a newly constructed one-
15 or two-family dwelling and who qualifies for and claims a homestead exemption on
16 a dwelling which meets all of the design elements necessary for claiming the tax
17 credit authorized by the provisions of this Subsection.

18 (2) The amount of the credit shall be one thousand dollars, or the total tax
19 liability of the taxpayer, whichever is less. The credit shall be taken in the taxable
20 year in which the construction of the dwelling is completed. Only one tax credit may
21 be granted per dwelling.

22 (3) A dwelling which meets all of the following requirements shall be
23 deemed to include accessible and barrier-free design elements for purposes of the tax
24 credit:

25 (a) It has one zero-step entrance at the front, back, or side of the residence.

1 (b) All main floor doors have a clear passage space of at least thirty-two
2 inches between doorjambs and strikes with the door at a ninety degree angle.

3 (c) All hallways and passages on the main floor have at least thirty-six inches
4 of clear width to the accessible bathroom and eating area.

5 (d) The main floor has, at a minimum, a half bath with a minimum five-foot
6 diameter of free and clear floor space.

7 (4) The secretary of the Department of Revenue is authorized to promulgate
8 rules and regulations in accordance with the Administrative Procedure Act, which
9 rules and regulations may include a requirement that taxpayers submit such
10 documentation with their returns, or to specifically retain such records that will
11 enable the department to determine the taxpayer's eligibility for and amount of the
12 tax credit claimed under this Section.

13 (5) The provisions of this Act shall be effective for all tax years beginning
14 on or after January 1, 2012.

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____