

116TH CONGRESS  
2D SESSION

# H. R. 8688

To amend the Internal Revenue Code of 1986 to provide a refundable tax credit to seniors who install modifications on their residences that would enable them to age in place, and for other purposes.

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## IN THE HOUSE OF REPRESENTATIVES

OCTOBER 27, 2020

Mr. CRIST (for himself, Mr. DELGADO, and Mrs. LAWRENCE) 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 provide a refundable tax credit to seniors who install modifications on their residences that would enable them to age in place, and for other purposes.

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 “Senior Accessible  
5 Housing Act”.

6 **SEC. 2. HOME MODIFICATION CREDIT FOR SENIORS.**

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

1 1986 (relating to refundable credits) is amended by insert-  
2 ing after section 36B the following:

3 **“SEC. 36C. HOME MODIFICATION CREDIT FOR SENIORS.**

4 “(a) ALLOWANCE OF CREDIT.—In the case of a  
5 qualified individual, there shall be allowed as a credit  
6 against the tax imposed by this subtitle for the taxable  
7 year an amount equal to the aggregate qualified expendi-  
8 tures made by the taxpayer with respect to a qualified resi-  
9 dence during such year.

10 “(b) LIMITATIONS.—

11 “(1) LIMITATION BASED ON ADJUSTED GROSS  
12 INCOME.—

13 “(A) IN GENERAL.—The amount of the  
14 credit allowable under subsection (a) shall be  
15 reduced (but not below zero) by \$1 for each \$2  
16 (or fraction thereof) by which the taxpayer’s  
17 modified adjusted gross income exceeds the  
18 threshold amount.

19 “(B) THRESHOLD AMOUNT.—For purposes  
20 of subparagraph (A), the term ‘threshold  
21 amount’ means—

22 “(i) \$150,000 in the case of a joint  
23 return, and

24 “(ii) \$100,000 in any other case.

1           “(C) MODIFIED ADJUSTED GROSS IN-  
2 COME.—For purposes of this paragraph, the  
3 term ‘modified adjusted gross income’ means  
4 adjusted gross income—

5                   “(i) increased by any amount excluded  
6 from gross income under section 911, 931,  
7 or 933, and

8                   “(ii) reduced by any amount of social  
9 security benefits (as defined in section  
10 86(d)) which is included in gross income  
11 under section 86 for the taxable year.

12           “(D) MARITAL STATUS.—For purposes of  
13 this paragraph, marital status shall be deter-  
14 mined under section 7703.

15           “(2) LIFETIME CREDIT LIMITATION.—The  
16 amount allowed as a credit under subsection (a) (de-  
17 termined after the application of paragraph (1))  
18 with respect to the taxpayer for any taxable year  
19 shall not exceed the excess (if any) of—

20                   “(A) \$30,000, over

21                   “(B) the aggregate amount allowed as a  
22 credit under subsection (a) to such taxpayer for  
23 all prior taxable years.

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

1           “(1) QUALIFIED INDIVIDUAL.—The term ‘quali-  
2           fied individual’ means an individual who has at-  
3           tained 60 years of age.

4           “(2) QUALIFIED EXPENDITURE.—The term  
5           ‘qualified expenditure’ means an expenditure for any  
6           of the following modifications installed on a qualified  
7           residence:

8                   “(A) The installation of entrance and exit  
9                   ramps.

10                   “(B) The widening of doorways.

11                   “(C) The installation of handrails or grab  
12                   bars.

13                   “(D) The installation of non-slip flooring.

14                   “(E) A modification that is included in a  
15                   list established and maintained in accordance  
16                   with subsection (d)(2).

17           “(3) QUALIFIED RESIDENCE.—The term ‘quali-  
18           fied residence’ has the meaning given that term in  
19           section 163(h)(4)(A).

20           “(d) SPECIAL RULES.—

21                   “(1) LABOR COSTS.—Expenditures for labor  
22                   costs properly allocable to the onsite preparation, as-  
23                   sembly, or original installation of a modification de-  
24                   scribed under subsection (c)(2) and for piping or  
25                   wiring to interconnect such modification to the

1 dwelling unit shall be taken into account for pur-  
2 poses of this section.

3 “(2) LIST OF MODIFICATIONS.—The Secretary,  
4 in consultation with the Secretary of Health and  
5 Human Services and after receiving the input of  
6 members of the public (including seniors groups,  
7 health organizations, and social services organiza-  
8 tions), shall establish and maintain a list of any  
9 modification that, if installed on a residence of a  
10 qualified individual, would enhance the ability of  
11 such individual to remain living safely, independ-  
12 ently, and comfortably in such residence.

13 “(3) WHEN EXPENDITURE MADE.—

14 “(A) IN GENERAL.—Except as provided in  
15 subparagraph (B), a qualified expenditure shall  
16 be treated as made when the original installa-  
17 tion of the modification is completed.

18 “(B) EXPENDITURES AS PART OF BUILD-  
19 ING CONSTRUCTION.—In the case of a qualified  
20 expenditure in connection with the construction  
21 or reconstruction of a structure, such expendi-  
22 ture shall be treated as made when the original  
23 use of the constructed or reconstructed struc-  
24 ture by the taxpayer begins.

1       “(e) BASIS ADJUSTMENTS.—For purposes of this  
2 subtitle, if a credit is allowed under this section for any  
3 expenditure with respect to any property, the increase in  
4 the basis of such property which would (but for this sub-  
5 section) result from such expenditure shall be reduced by  
6 the amount of the credit so allowed.

7       “(f) CREDIT MAY BE ASSIGNED.—

8           “(1) IN GENERAL.—If the taxpayer elects the  
9 application of this subsection for any taxable year,  
10 any portion of the credit determined under this sec-  
11 tion (after the application of subsection (b)) for such  
12 year which would (but for this subsection) be allow-  
13 able to the taxpayer may be assigned to any person  
14 who is an eligible designee. The person so designated  
15 shall be allowed the amount of the credit so assigned  
16 and shall be treated as the taxpayer with respect to  
17 such credit for purposes of this title (other than this  
18 paragraph), except that such credit shall be treated  
19 as a credit listed in section 38(b) for such taxable  
20 year (and not allowed under subsection (a)).

21           “(2) ELIGIBLE DESIGNEE.—For purposes of  
22 paragraph (1), the term ‘eligible designee’ means  
23 any person who—

24                   “(A) with respect to the qualified resi-  
25 dence, makes any modification described in sub-

1 section (c)(2) with respect to which the credit  
2 allowable under subsection (a) is attributable,

3 “(B) is licensed by the local governmental  
4 jurisdiction in which the qualified residence is  
5 located to make the modification or installation,  
6 and

7 “(C) is credentialed in aging home modi-  
8 fication by an entity approved by the Secretary  
9 of Health and Human Services pursuant to sec-  
10 tion 2(b) of the Senior Accessible Housing Act.

11 “(3) ELECTION REQUIREMENTS.—Any election  
12 under paragraph (1) shall include such information  
13 and shall be made at such time, and in such form  
14 and manner, as the Secretary shall by regulation  
15 prescribe.”.

16 (b) CERTIFICATION REQUIREMENTS.—For purposes  
17 of section 36C(f)(2)(C) of the Internal Revenue Code of  
18 1986, the Secretary of Health and Human Services may  
19 approve a third-part entity to certify persons qualified in  
20 the area of accessible home modifications and independent  
21 living. In determining whether to approve a person, the  
22 Secretary shall ensure that certifications cover home modi-  
23 fication solutions for aging at home, local and State build-  
24 ing regulations, construction standards, and appropriate-  
25 ness of modifications.

1 (c) CONFORMING AMENDMENTS.—

2 (1) Section 38(b) of such Code is amended by  
3 striking “plus” at the end of paragraph (32), by  
4 striking the period at the end of paragraph (33) and  
5 inserting “, plus”, and by adding at the end the fol-  
6 lowing new paragraph:

7 “(34) the portion of the home modification  
8 credit for seniors assigned to the taxpayer under sec-  
9 tion 36C(f).”.

10 (2) Section 1016(a) of such Code is amended  
11 by striking “and” at the end of paragraph (37), by  
12 striking the period at the end of paragraph (38) and  
13 inserting “; and”, and by inserting after paragraph  
14 (38) the following:

15 “(39) to the extent provided in section 36C(e),  
16 in the case of amounts with respect to which a credit  
17 has been allowed under section 36E.”.

18 (3) Paragraph (2) of section 1324(b) of title  
19 31, United States Code, is amended by inserting  
20 “36C,” after “36B,”.

21 (d) CLERICAL AMENDMENT.—The table of sections  
22 for subpart C of part IV of subchapter A of chapter 1  
23 of the Internal Revenue Code of 1986 is amended by in-  
24 serting after the item relating to section 36B the following  
25 new item:

“Sec. 36C. Home modification credit for seniors.”.



1       (e) EFFECTIVE DATE.—The amendments made by  
2 this section shall apply to taxable years beginning after  
3 December 31, 2020.

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