

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.

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IN THE HOUSE OF REPRESENTATIVES

APRIL 8, 2025

Ms. STEVENS 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 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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