



129th MAINE LEGISLATURE

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Legislative Document

No. 6

H.P. 7

House of Representatives, January 2, 2019

An Act To Amend the Laws Governing the Home Accessibility Tax Credit

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "R B. Hunt".

ROBERT B. HUNT
Clerk

Presented by Representative TEPLER of Topsham.
Cosponsored by Senator LIBBY of Androscoggin and
Representatives: BICKFORD of Auburn, McCREIGHT of Harpswell, PERRY of Calais,
RECKITT of South Portland, STANLEY of Medway, TERRY of Gorham, TIPPING of Orono,
VEROW of Brewer.

1 **Be it enacted by the People of the State of Maine as follows:**

2 **Sec. 1. 36 MRSA §5219-PP, sub-§4**, as amended by PL 2017, c. 375, Pt. C, §2,
3 is further amended to read:

4 **4. Limitations; carry-forward.** The credit under this section must be taken in the
5 taxable year in which the certification required by subsection 3 is made by the Maine
6 State Housing Authority, except that the credit claimed for any taxable year beginning on
7 or after January 1, 2018 may not include qualified expenditures for which a credit has
8 been claimed for a tax year beginning in 2017. The Except as provided in subsection 6,
9 the credit allowed under this section may not reduce the tax otherwise due under this Part
10 to less than zero. Any unused portion of the credit may be carried forward to the
11 following year or years for a period not to exceed 4 years.

12 **Sec. 2. 36 MRSA §5219-PP, sub-§6** is enacted to read:

13 **6. Refundability of credit.** The credit under this section is refundable for eligible
14 individuals who are 65 years of age or older and whose Maine adjusted gross income is
15 equal to or less than 138% of the federal poverty level as defined in section 6271,
16 subsection 1, paragraph B.

17 **SUMMARY**

18 This bill provides that the income tax credit for homestead modifications to improve
19 accessibility for an individual with a disability or physical hardship is refundable if the
20 individual is 65 years of age or older and the individual's Maine adjusted gross income is
21 equal to or less than 138% of the federal poverty level.