



Sen. Linda Holmes

**Filed: 3/24/2015**

09900SB1211sam001

LRB099 09395 HLH 33344 a

1 AMENDMENT TO SENATE BILL 1211

2 AMENDMENT NO. \_\_\_\_\_. Amend Senate Bill 1211 by replacing  
3 everything after the enacting clause with the following:

4 "Section 5. The Illinois Income Tax Act is amended by  
5 adding Section 224 as follows:

6 (35 ILCS 5/224 new)

7 Sec. 224. Residential accessibility modifications.

8 (a) For taxable years beginning on or after January 1,  
9 2016, any taxpayer who retrofits a newly purchased or existing  
10 residence to improve accessibility for an elderly or disabled  
11 individual shall be allowed a credit against the tax imposed  
12 under subsections (a) and (b) of Section 201 of this Act. The  
13 credit shall be based on the eligible costs incurred for the  
14 installation or construction of the modifications, but the  
15 credit shall not exceed \$2,500 for each eligible residence. The  
16 credit shall be allowed for the taxable year in which the

1 construction or installation of the modification has been  
2 completed.

3 (b) The credit shall apply on a first-come, first served  
4 basis. In no event shall a credit under this Section reduce a  
5 taxpayer's liability to less than zero. If the amount of the  
6 credit exceeds the taxpayer's liability for the taxable year,  
7 then the amount that exceeds the tax liability may be carried  
8 over for credit against the income taxes of the taxpayer in the  
9 next 5 taxable years or until the total amount of the tax  
10 credit issued has been taken, whichever is sooner.

11 (c) "Eligible costs" means costs associated with home  
12 modifications listed under the Home Services Program  
13 administered by the Department of Human Services (Part 686 of  
14 Title 89 of the Illinois Administrative Code), including, but  
15 not limited to, ramps, grab-bars, widening door-ways, and other  
16 changes to enhance the independence of a disabled or elderly  
17 individual. The Department of Human Services shall review the  
18 proposed changes and issue a certification of approval to the  
19 taxpayer. The taxpayer must provide documentation of the  
20 disability of the disabled resident to the Department of Human  
21 Services. The taxpayer shall attach the certification to the  
22 applicable income tax return.

23 (d) This Section is exempt from the provisions of Section  
24 250."