

SECOND REGULAR SESSION

# HOUSE BILL NO. 1497

## 91ST GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVES BOUCHER AND WILSON (42) (Co-sponsors).

Read 1<sup>st</sup> time January 16, 2002, and 1000 copies ordered printed.

TED WEDEL, Chief Clerk

2706L.011

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### AN ACT

To amend chapter 135, RSMo, by adding thereto one new section relating to tax credits for building universally designed lifetime homes.

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*Be it enacted by the General Assembly of the state of Missouri, as follows:*

Section A. Chapter 135, RSMo, is amended by adding thereto one new section, to be known as section 135.954, to read as follows:

**135.954. 1. For all tax years beginning on or after January 1, 2002, any individual who submits an application for a certificate of tax credit as authorized by this section, and who builds a universally designed lifetime home within any county, city, town, or village of this state that has established a disabilities commission shall be allowed a one-time nonrefundable credit against the tax otherwise due pursuant to chapter 143, RSMo, not including sections 143.191 to 143.265, RSMo, for the tax year in which construction of such home is completed, in an amount equal to five thousand dollars. In no event shall the total amount of all tax credits allowed pursuant to this section exceed one hundred twenty-five thousand dollars. As used in this section, "universally designed lifetime home" means a residential dwelling containing no-step building entry, located on an accessible route from parking area (compliant with ANSI A117.1-1998-1002.3 and 1002.4) with the 36" entry door (compliant with ANSI A117.1-1998-404). The kitchen (compliant with ANSI A117.1-1998-1002.12), bathroom (compliant with ANSI A117.1-1998-1002.11), and laundry (compliant with ANSI A117.1-1998-1002.10) shall also be located on an accessible route (compliant with ANSI A117.1-1998-1002.3 and 1002.4) with minimum 36" interior doors (compliant with ANSI A117.1-1998-404). All interior door hardware shall be lever hardware (compliant with ANSI A117.1-1998-404.2.7).**

**2. To claim a tax credit allowed pursuant to this section, an individual shall submit**

19 an application to the department of economic development along with any documentation  
20 deemed necessary by the department of economic development. The department of  
21 economic development shall, upon receipt of an application and appropriate  
22 documentation, issue to such individuals approved by the department a certificate of tax  
23 credit in the amount of five thousand dollars and shall certify such credit to the  
24 department of revenue.

25       3. The department of economic development is authorized to promulgate any rules  
26 necessary for the implementation of the tax credit allowed by this section. If the  
27 department receives more applications for such tax credit than tax credits are authorized  
28 therefore, then the department shall, by rule, determine the method of distribution of tax  
29 credits authorized for universally designed lifetime homes. No rule or portion of a rule  
30 promulgated pursuant to the authority of this section shall become effective unless it has  
31 been promulgated pursuant to chapter 536, RSMo.

32       4. An individual shall file such certificate of tax credit issued pursuant to this  
33 section with the individual's tax return for the tax year in which the credit is claimed.