**99 INDEPENDENT AGENCIES**

**346 MAINE STATE HOUSING AUTHORITY**

**Chapter 33: ACCESSABLE HOME TAX CREDIT RULE**

**Summary**: Taxpayers whose federal adjusted gross income does not exceed $55,000 may receive an income tax credit in an amount up to $9,000 for the applicable percentage of expenses incurred for certain modifications to make a homestead accessible to an individual with a disability or physical hardship who resides or will reside in the homestead. The applicable percentage is determined on a sliding scale that ranges from 50% to 100% based on income. This rule identifies the types of home modification expenditures that qualify for the credit and the building standards applicable to the modifications. It is the intent of MaineHousing that the AccessAble Home Tax Credit be administered in a manner that is simple, flexible, accommodating, and suitable for the individual who requires the modification. National accessibility standards are used for reference, rather than as a hard and fast rule.

1. **Definitions**. The following terms shall have the following meanings:
	1. “Director” means the director of MaineHousing.
	2. “Homestead” means a dwelling owned or rented by the Taxpayer or held in a revocable living trust for the benefit of the Taxpayer and occupied by the Taxpayer and the Taxpayer’s dependents as a home as further defined in Title 36 MRSA Section 5219-II or any successor statute.
	3. “MaineHousing” means the Maine State Housing Authority.
	4. “Tax Credit” means the credit allowed against a Taxpayer’s income taxes for Homestead modifications pursuant to Title 36 MRSA Section 5219-PP or any successor statute.
	5. “Taxpayer” means the individual who pays for the modifications to their existing Homestead to make all or a portion of it accessible to an individual with a disability or physical hardship who resides or will reside in the Homestead.
2. **Types of Modifications Eligible for Tax Credit**. Expenses for the following types of modifications are eligible for the Tax Credit:
	1. Changes to flooring to mitigate tripping hazards
	2. Moving control items such as light switches to within reach ranges
	3. Adjustments to exterior site walking surfaces including any necessary grading
	4. Creation of an accessible parking space
	5. Installation of access ramps
	6. Widening of existing doorways for ease of access
	7. Installation of accessible door hardware
	8. Installation or adjustment of storage shelving and closet rods to within reach ranges
	9. Installation of accessible toilet, bathroom sink, or kitchen sink plumbing fixtures
	10. Installation of bathroom mirrors or medicine cabinets within lines of sight or reach ranges
	11. Installation of grab bars at plumbing fixtures
	12. Installation of roll-in showers
	13. Installation of transfer seats in showers
	14. Installation of tub seats
	15. Installation or height adjustment of work counters in kitchens
	16. Installation of front-controlled cooking appliances
	17. Installation of alarm devices or doorbells for the hearing or visually impaired
	18. Installation of lifts
	19. Other modifications reasonably necessary to make the Homestead accessible to an individual with a disability or physical hardship who resides or will reside in the Homestead.
3. **Applicable Standards**. To qualify for credit, the Taxpayer must demonstrate the work meets the following standards:
	1. Suitability for the individual with a disability or physical hardship who resides or will reside in the Homestead
	2. General consistency with American National Standards Institute (ANSI) ICC A117.1-2009 standards
	3. Compliance with applicable building codes
4. **Certification Process**
	1. To qualify for credit a taxpayer must request certification from MaineHousing. A taxpayer must claim the credit in the year in which the certification is issued.
	2. Taxpayer’s request for certification must include the following:

i. Detailed description of the modifications made

ii. Copy of itemized invoice from contractor who completed the work or copy itemized invoice of materials used to complete job if completed by the taxpayer

iii. Copy of construction contract, if any

iv. Photograph of work completed

v. Before photograph, if available

vi. Taxpayer’s representation that:

1. the modifications are to make all or a portion of their Homestead accessible to an individual with a disability or physical hardship who resides or will reside in the Homestead; and
2. the modifications were completed in accordance with the applicable standards set forth in Section 3 of this rule.

vii. If Taxpayer hired a contractor to complete the modifications, the contractor’s certification that the modifications were completed in accordance with applicable local codes

1. **Inspections**. MaineHousing shall have the right to inspect the work upon reasonable notice to confirm that the work complies with this rule and 36 MRSA Section 5219-PP or any successor statute. MaineHousing will inspect sites both randomly and as it deems warranted.
2. **Appeal Process**. A Taxpayer may appeal MaineHousing’s determination to MaineHousing’s Director within 21 days of the date of the notice from MaineHousing. The appeal must be in writing. The Taxpayer may submit additional information not previously provided to MaineHousing with the appeal if the Taxpayer believes the information is relevant to MaineHousing’s determination. MaineHousing’s Director will respond within 21 days with a written decision on the appeal. A decision by MaineHousing’s Director pursuant to this appeal process constitutes final agency action.
3. **Rule Limitations**
	1. **Other Laws**. If this rule conflicts with any provision of applicable federal or state law, such federal or state law shall control.
	2. **Waivers**. Upon determination for good cause, the Director of MaineHousing, or the Director’s designee, may, subject to statutory limitations, waive any provision of this rule. Each waiver shall be in writing and shall be supported by documentation of the pertinent facts and grounds for the waiver.

STATUTORY AUTHORITY:

 30-A M.R.S. §4741.1 and 36 M.R.S. §5219-PP

EFFECTIVE DATE:

 December 11, 2016 – filing 2016-213

REPEALED AND REPLACED:

 September 1, 2018 – filing 2018-175