



# Ohio Legislative Service Commission

## Bill Analysis

Sam Benham

### H.B. 84

130th General Assembly  
(As Introduced)

**Reps.** Stinziano and Grossman, Antonio, Mallory, Pillich, Reece

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## BILL SUMMARY

- Authorizes a nonrefundable personal income tax credit for a homeowner renovating a home to improve its accessibility or purchasing or constructing an accessible home.
- Authorizes a nonrefundable personal income tax credit for a construction contractor that constructs an accessible home or structure.
- Renovation credit equals 50% of cost, up to a \$5,000 credit; construction or purchase credit equals purchase price or cost, up to a \$5,000 credit.
- Limits total annual award of credits to \$200,000 for home renovations and \$100,000 for the purchase or construction of accessible, new homes.
- Requires the Development Services Agency to prescribe accessibility and "universal visitability" guidelines for the purpose of the credit.

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## CONTENT AND OPERATION

### Home accessibility tax credit

The bill, for taxable years beginning in 2013, provides nonrefundable personal income tax credits for renovating a home to meet accessibility and "universal visitability" guidelines to be adopted by the Development Services Agency for purchasing or constructing a home designed to meet these guidelines. A credit also is available to a contractor that constructs a new residential structure that includes designs that meet the adopted guidelines. (The bill does not define "universal visitability" or "residential structure.")

The amount of the credit for home renovations is the lesser of 50% of the cost of the renovations with a maximum credit of \$5,000. The amount of the credit for purchasing or constructing a new home or residential structure is the lesser of \$5,000 or the price paid for the home or structure or the cost incurred in constructing it.<sup>1</sup> Any unused credit may be carried forward for seven years.<sup>2</sup> A credit may not be claimed for the purchase, construction, or renovation of residential rental property, and a single residence may receive no more than one credit.<sup>3</sup>

An eligible taxpayer must apply for the credit to the Development Services Agency. The Agency may not approve an application based on renovations if the Agency has already approved \$200,000 in renovation credits for that year or approve an application based on the construction or purchase of a new home if the Agency has already approved \$100,000 in construction or purchase credits for that year. An application may not be approved for (1) transactions between the taxpayer and the taxpayer's spouse or the taxpayer's parents, grandparents, great grandparents, or the siblings or spouses of these ancestors, whether related by blood or adoption, or (2) transactions between a pass-through entity and a person with a direct or indirect ownership interest in the entity.<sup>4</sup>

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## HISTORY

| ACTION     | DATE     |
|------------|----------|
| Introduced | 02-26-13 |

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<sup>1</sup> R.C. 5747.78(A) and Section 3.

<sup>2</sup> R.C. 5747.78(D).

<sup>3</sup> R.C. 5747.78(B) and (C)(2)(b).

<sup>4</sup> R.C. 5747.78(C).

