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2 Councilmember Anita Bonds

Councilmember Charles Allen

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6 Councilmember Jack Evans

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9 A BILL

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13 IN THE COUNCIL OF THE DISTRICT OF COLUMBIA
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18 To establish an accessibility modification grant program for income eligible residents,
19 including proof of eligibility, and direct the Mayor to develop an application and
20 process; and to amend Chapter 18 of Title 47 of the District of Columbia Official
21 Code to provide a tax credit for the cost of installing accessibility modifications to
22 improve accessibility in residential housing.

23 BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That
24 this act may be cited as the “Safe at Home Act of 2015”.

25 TITLE 1. HOME ACCESSIBILITY GRANTS.

26 Sec. 101. Short title.

27 This act may be cited as the “Home Accessibility Grant Establishment Act of 2015”.

28 Sec. 102. Definitions.

29 For the purposes of this act, the term:

30 (1) “Accessibility modification” means a physical improvement needed to
31 remove a physical barrier or barriers within a home for a person with mobility impairment
32 or other physical disability.

33 (2) “Disability” shall have the same meaning as in section 2(4) of the
34 Disability Rights Protection Act of 2006, effective March 8, 2007 (D.C. Law 16-239; D.C.
35 Official Code § 2-1431.01(4).

36 (3) “Principal place of residence” means a dwelling unit in which a person
37 lives with the intent to make it a fixed home for at least 5 years from the date of his or her
38 submission of an application under section 5 of this act.

39 Sec. 103. Home Accessibility Modification Grant Program.

40 There is established a Home Accessibility Modification Grant Program to be
41 administered by the Mayor for the purpose of providing individual nontaxable grants of up
42 to \$10,000 to income-eligible residents to make accessibility modifications to improve the
43 health and safety of their principal places of residence.

44 Sec. 104. Eligibility.

45 (a) To be eligible for a Home Accessibility Modification Grant, an applicant shall:

- 46 (1) Be a resident of the District of Columbia;
- 47 (2) Own or rent and live in his or her home as the principal place of residence;
- 48 (3) Be current on or participating in a payment plan on District taxes;
- 49 (4) Provide proof of mobility or other physical impairments requiring an
50 accessibility modification to the applicant's home in order to make it fully accessible to the
51 applicant;
- 52 (5) Describe the accessibility modification to be completed with the grant; and
- 53 (6) Meet household income eligibility limitations, as set by the Mayor
54 pursuant to section 107.

55 (b)(1) A homeowner shall provide as evidence of eligibility a current mortgage
56 statement, property tax bill, proof of homeowners' insurance, or other comparable
57 documentation.

58 (2) A tenant shall provide as evidence of eligibility a:

- 59 (A) Rental contract, or if no written contract exists, a sworn statement
60 by the landlord confirming the rental or other agreement with the applicant providing
61 permission and the terms required for the applicant to live in the dwelling unit; and
- 62 (B) Sworn statement by the landlord expressly permitting the
63 proposed home modification, provided that no such statement shall be necessary when the
64 proposed home modification is otherwise required by law or regulation. Such determination
65 shall be made by the Mayor, upon request of the applicant.

66 Sec. 105. Application process.

67 (a) The Mayor shall develop a grant application form specific to the Home
68 Accessibility Modification Grant Program, which shall require only the information needed
69 to determine eligibility for this program.

70 (b) Within 60 days after the receipt of a completed application, the Mayor shall
71 provide written notification to the applicant of approval or denial of their grant application.

72 (c) If the application is denied, the notification shall include the reason for the denial
73 and the process for reconsideration.

74 Sec. 106. Performance of work.

75 Any contractor performing work pursuant to a Home Accessibility Modification
76 Grant shall be fully licensed, certified, and eligible to perform work in the District of
77 Columbia.

78 Sec. 107. Rulemaking.

79 The Mayor, pursuant to Title 1 of the District of Columbia Administrative Procedure
80 Act, approved October 21, 1968 (82 Stat. 1204; D.C. Official Code § 2-501 et seq.), shall
81 issue rules to implement the provisions of this act. The rules shall include household
82 income eligibility limitations, payment procedures, and standards to ensure that
83 accessibility modifications completed with a Home Accessibility Modification Grant meet
84 the stated needs of the applicant.

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86 TITLE 2. SAFE AT HOME TAX CREDIT.

87 Sec. 201. Short title.

88 This act may be cited as the “Safe at Home Tax Credit Amendment Act of 2015”.

89 Sec. 202. Chapter 18 of Title 47 of the District of Columbia Official Code is amended
90 as follows:

91 (a) The table of contents is amended by adding new section designations to read as
92 follows:

93 “47-1806.12 Safe at home tax credit – Definitions.

94 “47-1806.12a Safe at home tax credit – Allowable credit.

95 “47-1806.12b Safe at home tax credit – Carryover of credit.

96 “47-1806.12c Safe at home tax credit – Rulemaking.”.

97 (b) New sections 47-1806.12 through 47-1806.12c are added to read as follows:

98 “§ 47-1806.12. Safe at home tax credit – Definitions.

99 “For the purposes of §§ 47-1806.12 through 47-1806.12c, the term:

100 “(1) “Accessibility modification” means a physical improvement needed to
101 remove a physical barrier or barriers within a home for a person with a mobility
102 impairment or other physical disability.

103 “(2) “Disability” shall have the same meaning as section 2(4) of the Disability
104 Rights Protection Act of 2006, effective March 8, 2007 (D.C. Law 16-239; D.C. Official Code
105 § 2-1431.01(4).

106 “(3) “Eligible residence” means a real property receiving the homestead
107 deduction under § 47-850 or a unit within a cooperative housing association for which the
108 cooperative housing association is receiving the homestead deduction under § 47-850.01.

109 “(4) “Eligible resident” means a resident, as defined in § 47-1801.04(42), who:

110 “(A) Installed an accessibility modification for which the resident is
111 claiming a Safe at Home tax credit, without the assistance of a Home Accessibility Grant,
112 pursuant to the Homes Accessibility Grant Establishment Act of 2015; and

113 “(B)(i) Owns an eligible residence as his or her principal place of
114 residence and has resided in the eligible residence for at least 5 consecutive years
115 immediately prior to the last day of the tax year; or

116 “(ii) Is a shareholder or member of a cooperative housing
117 association, occupies by right an eligible residence by reason of his ownership of a stock or
118 membership certificate, proprietary lease, or other evidence of membership in the
119 cooperative housing association, and has resided in the eligible residence as his or her
120 principal place of residence for at least 5 consecutive years immediately prior to the last
121 day of the tax year.

122 “(5) “Principal place of residence” means a dwelling unit in which a person
123 lives with the intent to make it a fixed home for at least 5 years from the date of the
124 resident’s claim of the Safe at Home tax credit.”.

125 “§ 47-1806.12a. Safe at home tax credit – Allowable credit.

126 “(a) Subject to subsection (b) of this section and § 47-1806.12b, an eligible resident
127 shall be allowed a credit against the tax imposed by § 47-1806.03 for purposes of providing
128 relief to eligible residents for a portion of the total amount expended by the resident to
129 install an accessibility modification to their principal place of residence, provided that
130 resident meets the eligibility requirements established according to § 47-1806.12c.

131 “(b)(1) The credit shall be allowed for the taxable year in which the installation of
132 the accessibility modification was completed.

133 “(2) The credit allowed under this section shall not exceed the lesser of 50% of
134 the total amount expended or \$5000 for the installation of the accessibility modification.

135 “(c) In the event the total amount of tax credits applied for under this program
136 exceeds the appropriation for that fiscal year, the Office of Tax and Revenue shall prorate
137 the amount of credit among the eligible applicants.

138 “§ 47-1806.12b. Safe at home tax credit – Carryover of credit.

139 “If the amount of credit allowed for the taxable year in which the installation of an
140 accessibility modification has been completed exceeds the taxpayer's income tax liability
141 imposed for such taxable year, then the amount that exceeds the tax liability may be
142 carried over for credit against the income taxes of such taxpayer in the next 5 taxable years
143 or until the total amount of the tax credit issued has been taken, whichever is sooner.

144 “§ 47-1806.12c. Safe at home tax credit – Rulemaking.

145 “The Mayor, pursuant to Title 1 of the District of Columbia Administrative
146 Procedure Act, approved October 21, 1968 (82 Stat. 1204; D.C. Official Code § 2-501 et seq.),
147 shall issue rules to implement the provisions of the section, including guidelines for
148 eligibility requirements of installation projects, consistent with current standards of
149 accessibility modifications and aging-in-place improvements.”.

150

151 TITLE 3. GENERAL PROVISIONS.

152 Sec. 301. Fiscal impact statement.

153 The Council of the District of Columbia adopts the fiscal impact statement in the
154 committee report as the fiscal impact statement required by section 602(c)(3) of the District
155 of Columbia Home Rule Act, approved December 24, 1973 (87. Stat. 813; D.C. Official Code
156 § 1-206.02(c)(3)).

157 Sec. 302. Effective date.

158 This act shall take effect upon its approval by the Mayor (or in the event of veto by
159 the Mayor, action by the Council to override the veto), a 30-day period of congressional
160 review as provided in section 602(c)(1) of the District of Columbia Home Rule Act, approved
161 December 24, 1973 (87 Stat. 813; D.C. Official Code § 1-206.02(c)(1)), and publication in the
162 District of Columbia Register.

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