

## National Multiple Sclerosis Society Mid America Chapter

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### Senate Assessment and Taxation Committee

#### Testimony on SB 189

February 19, 2013

Mr. Chairman and Members of the Committee:

The National Multiple Sclerosis Society (NMSS) is pleased to appear as a proponent for **SB 189**, which would reinstate the **Disabled Access Tax Credit (DATC)** for individual, non-business modifications in Kansas Statute 79-32,176.

The DATC for individual, non-business modifications was repealed when HB 2117 passed during the 2012 Legislative Session. Beginning in tax year 2013, this credit is available to privilege taxpayers and corporations that are subject to the Kansas corporate income tax – but not for individuals!

The DATC had formerly been available to individual and business taxpayers who make their property accessible to the disabled. Qualifying modifications include standard remodels for increased disability access to your home, barrier free home additions, as well as money spent to modify or adjust an existing facility or piece of equipment for the purpose of employing individuals with a disability. The tax credit remained in place for 2012 for all personal home modifications completed prior to December 31, 2012.

The Kansas Department of Revenue provided the following information about the number of DATC claims made by individuals over the past three years:

2008	26 claims	\$36,337
2009	19 claims	\$38,583
2010	14 claims	\$32,129

While the dollar amount and claims appear relatively low each year, this program provides assistance to Kansans desiring to maintain their independence and avoid institutional care.

We thank you for introducing SB 189 and urge you to support its passage.

Submitted by: Dodie Wellshear, 785.200.3483.