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(Original Signature of Member)

119TH CONGRESS
2D SESSION

H. R. _____

To amend the Internal Revenue Code of 1986 to modify the disabled access credit, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

Ms. MCBRIDE introduced the following bill; which was referred to the Committee on _____

A BILL

To amend the Internal Revenue Code of 1986 to modify the disabled access credit, and for other purposes.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Disabled Access Credit
5 Modernization Act”.

6 **SEC. 2. MODIFICATION OF DISABLED ACCESS CREDIT.**

7 (a) IN GENERAL.—

8 (1) EXPENDITURES ALLOWED WITHOUT RE-
9 GARD TO APPLICABLE REQUIREMENTS OF ADA.—

1 Section 44(c)(1) of the Internal Revenue Code of
2 1986 is amended by striking “by an eligible small
3 business” and all that follows and inserting the fol-
4 lowing: “by an eligible small business—

5 “(A) for the purpose of removing architec-
6 tural, communication, physical, or transpor-
7 tation barriers which prevent a business from
8 being accessible to, or usable by, individuals
9 with disabilities,

10 “(B) to provide qualified interpreters or
11 other effective methods of making aurally deliv-
12 ered materials available to individuals with
13 hearing impairments,

14 “(C) to provide qualified readers, taped
15 texts, and other effective methods of making
16 visually delivered materials available to individ-
17 uals with visual impairments,

18 “(D) to acquire or modify equipment or
19 devices for individuals with disabilities, or

20 “(E) to provide other similar services,
21 modifications, materials, equipment, or reason-
22 able accommodations.”.

23 (2) EXCEEDING, OR NOT BEING SUBJECT TO,
24 APPLICABLE REQUIREMENTS OF ADA NOT GROUNDS
25 FOR UNREASONABLENESS OR NONNECESSITY OF EX-

1 PENDITURES.—Section 44(c)(3) of such Code is
2 amended by adding at the end the following: “For
3 purposes of the preceding sentence, amounts paid or
4 incurred for the purposes described in paragraph (1)
5 shall not fail to be treated as reasonable or nec-
6 essary on account of—

7 “(A) ‘being for such purposes in excess of
8 applicable requirements under the Americans
9 with Disabilities Act of 1990 (as in effect on
10 the date of the enactment of this section), or’

11 “(B) ‘the taxpayer not being subject to
12 such applicable requirements.’”.

13 (3) REASONABLE ACCOMMODATION DEFINED.—
14 Section 44(d)(1) of such Code is amended by strik-
15 ing “The term ‘disability’ has the same meaning”
16 and inserting “The terms ‘disability’ and ‘reasonable
17 accommodation’ have the same meanings”.

18 (b) CONFORMING AND TECHNICAL AMENDMENTS.—

19 (1) Section 44(c)(3) of such Code is amended
20 by striking “paragraph (2)” and inserting “para-
21 graph (1)”.

22 (2) Section 44(c)(4) of such Code is amended
23 by striking “paragraph (2)(A)” and inserting “para-
24 graph (1)(A)”.

1 (3) Section 44(c)(5) of such Code is amended
2 by striking “materials, or equipment” and inserting
3 “materials, equipment, or reasonable accommoda-
4 tions”.

5 (4) Section 44(c) of such Code (as amended by
6 the preceding provisions of this section) is amended
7 by striking paragraph (2) and redesignating para-
8 graphs (3) through (5) as paragraphs (2) through
9 (4), respectively.

10 (5) Section 44(d)(1) of such Code is amended
11 by striking “Americans With Disabilities Act of
12 1990” and inserting “Americans with Disabilities
13 Act of 1990”.

14 (6) Section 44(d)(1) of such Code is amended
15 in the heading by striking “DISABILITY” and insert-
16 ing “DISABILITY AND REASONABLE ACCOMMODA-
17 TION”.

18 (7) Section 44(d) of such Code is amended in
19 the heading by striking “DEFINITION OF DIS-
20 ABILITY; SPECIAL RULES” and inserting “DEFINI-
21 TIONS OF DISABILITY AND REASONABLE ACCOMMO-
22 DATION; SPECIAL RULES”.

23 (c) EFFECTIVE DATE.—The amendments made by
24 this section shall apply to amounts paid or incurred after
25 December 31, 2026.

1 (d) REGULATORY AUTHORITY.—Not later than 12
2 months following the date of the enactment of the Dis-
3 abled Access Credit Modernization Act, the Secretary of
4 the Treasury, in consultation with the Equal Employment
5 Opportunity Commission, shall prescribe such regulations
6 or other guidance as may be necessary or appropriate to
7 carry out the purposes of the amendments made by this
8 section.

9 (e) PUBLIC OUTREACH.—

10 (1) IN GENERAL.—Not later than 12 months
11 following the date of the enactment of the Disabled
12 Access Credit Modernization Act, the Secretary of
13 the Treasury, in consultation with the Administrator
14 of the Small Business Administration and the Chair-
15 person of the National Council on Disability, shall
16 carry out programs of public outreach to inform eli-
17 gible small businesses (as defined in section 44(b) of
18 the Internal Revenue Code of 1986) and the Ameri-
19 cans with Disabilities Act National Network of the
20 availability of the credit under section 44 of the In-
21 ternal Revenue Code of 1986 (as amended by the
22 Disabled Access Credit Modernization Act).

23 (2) REPORT.—Not later than 24 months fol-
24 lowing the date of the enactment of the Disabled Ac-
25 cess Credit Modernization Act, the Secretary of the

1 Treasury shall submit a written report to Congress,
2 and such report shall include—

3 (A) an assessment of the effectiveness, and
4 recommendations for the improvement, of the
5 public outreach programs carried out under
6 paragraph (1), and

7 (B) such other information as the Sec-
8 retary of the Treasury determines appropriate.