



DISABILITY AND COMMUNICATION ACCESS BOARD

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March 12, 2008

LATE TESTIMONY

TESTIMONY TO THE HOUSE COMMITTEES ON HEALTH AND HUMAN SERVICES AND HOUSING

Senate Bill 2047, SD3 – Relating to Taxation

The Disability and Communication Access Board (DCAB) is a statewide board with seventeen (17) members appointed by the Governor, thirteen (13) of whom are persons with disabilities or family members. The Board's mission is to advocate and promote full integration, independence, equal access, and quality of life for persons with disabilities in society. This testimony represents a position voted upon by the Legislative Committee of the Board.

We support Senate Bill 2047, SD3 as it provides for a tax credit to assist taxpayers who make modifications in personal residences which allow individuals who are elderly or have disabilities to remain in their own homes or the homes of their families.

Although home may be the preferred emotional and psychological location, not to mention a less expensive alternative than a long term care institution, many people will require modifications to their homes to increase accessibility and to ensure safety. This tax credit is a modest amount to offset the costs incurred to achieve the goal of residing in place.

We recommend a few minor terminology changes as follows:

- (1) "home accessibility features for the disabled tax credit" to "home accessibility features tax credit"
- (2) "handicapped accessibility" to "accessibility for persons with disabilities"

We defer to the Department of Taxation on the revenue impact of this bill.

Thank you for the opportunity to testify.

Respectfully submitted,

PATRICIA M. NIELSEN
Chairperson
Legislative Committee

FRANCINE WAI
Executive Director

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To: Representative Josh Green, MD, Chair
Representative John Mizuno, Vice Chair
HOUSE COMMITTEE ON HEALTH

LATE TESTIMONY

Representative Maile SL Shimabukuro, Chair
Representative Karl Rhoads, Vice Chair

From: Lyn Moku, Division Manager
National Multiple Sclerosis Society

Phone: 532-0806

Date: Wednesday, March 12, 2008

Subject: **SUPPORT OF SB2047 SD3 RELATING TO TAXATION.** Tax Credits; Home Modification; Aging-in-Place; Disabled.

The National Multiple Sclerosis Society supports SB2047, SD3 which provides a tax credit for modifications to homes to accommodate persons with disabilities and to facilitate aging-in-place.

Multiple sclerosis is a chronic, often disabling disease of the central nervous system. Nearly a quarter of individuals living with MS will require long-term care support and services at some point during the course of the disease and because MS can limit their mobility, many require the use of mobility devices and accessible housing. Like many other people, having access to adaptations of their homes will enable them to live in the community as long as possible. Adaptations can increase safety, accessibility, and comfort for everyone.

Not all changes involve major expense, but all care options cost money—a situation that often coincides with a drop in the income earned by the person with MS, the disabled and the elderly. Providing a tax credit for modifications to accommodate people with disabilities will help them age-in-place.

The Society supports the:

- Support legislation to establish tax credits, deductions or additional personal exemptions to help offset long-term care costs
- Expansion of public and private long-term care options, especially those that keep individuals in the community, and functioning at the highest possible level.

Please support SB2047, SD3. Thank you for the opportunity to testify.

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