



Representative Mark Fraizer
71st Ohio House District

Topic: Tax Credit Sponsor Testimony

Chairman Ginter, Vice-Chairman Swearingen and Ranking Member Howse, I appreciate the opportunity to address you and the members of the Aging and Long Term Care Committee about House Bill 498. HB 498 will provide a tax credit for taxpayers, spouses, or dependents making renovations to their residences to make them more livable for someone with a disability; allowing them to remain in their homes longer prior to relocating to a care facility.

A trend in Ohio with our aging population in our State is that they are moving into nursing homes, assisted living, and other managed care facilities due to an inability to remain in their homes. This bill, which will provide a single \$5,000 tax credit to a taxpayer, will reimburse these older Ohioans to remain in their homes and allow them to “age in place” with appropriate but necessary updates. These older Ohioans require an updated residence to remain at home, but will lead better lives at home and with some level of relief from private pay care, costly Medicaid reimbursement to the State, and/or financial strains to individuals and their families. It must be stated that this may not cover the full cost of renovations or care for the elderly, but it will encourage older and disabled Ohioans to remain in their homes and have the support and care they require.

This credit will be available to any taxpayer meeting the following credentials:

- A taxpayer who is at least 60 years old or has a permanent disability
- A taxpayer who has been documented by an Ohio-licensed physician, nurse, or physician assistant as requiring assistance for at least one activity of daily living, such as eating, toileting, bathing, or dressing.
- Taxpayer must submit an application to the Department of Aging.
- A qualifying taxpayer is the individual, spouse, or dependent who meets these qualifications.

Modifications applicable for the credit will include:

- Modifying the taxpayer’s residence to improve its accessibility and universal visitability, in accordance with guidelines established by the Department of Aging. Qualifying modifications may include the installation of wheelchair ramps, bathtub bars, and zero-

step entrances, but do not include general household maintenance expenses such as painting, plumbing, or electric repairs.

- Respite care, adult day care, home aide, or personal care attendant services or assistive technology for the care of the taxpayer or the taxpayer's spouse or dependent.

All requests for this tax credit will be facilitated by the Department of Aging to ensure the requirements are met and the final decision on the approval or rejection is provided to the applicant. \$10 Million Dollars in total is appropriated for this tax credit for the calendar year.

Chairman Ginter, thank you for giving me time to discuss the legislation and I would be happy to answer any questions the members of the committee may have.