

Ohio House Aging and Long Term Care Committee
Proponent Testimony
HB 498 (Fraizer) Tax Credit- Disability Related Expenses
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Chairman Ginter, Ranking Minority Member Howse and Members of the Committee, thank you for the opportunity to provide proponent testimony on HB 498 (Fraizer) Tax credit for disability related expenses. I am Susan Wallace, Director of Government Relations and Public Affairs for LeadingAge Ohio. As many of you are aware, LeadingAge Ohio is the state trade association representing the complete continuum of long term care providers from home health, affordable senior housing, independent living, assisted living, nursing homes and hospice programs. We represent over 400 members statewide of values-based, mission-driven organizations, most of them non-profit and many of them faith-based. Our members employ over 35,000 employees and serve over 400,000 Ohioans each year. We are always proud of the role our members play in their communities, but are especially so under the current pandemic conditions. Right now, our members are working fervently in partnership with their employees, residents, and families that to protect the most vulnerable population during this health crisis. This virus is the greatest threat that our sector in recent history, and it's been a privilege to watch them rise to the challenge.

HB 498 was envisioned and introduced prior to the crisis we are living in, but we believe the current conditions make it all the more important. We are realizing just how long the coronavirus will be living with us, and the challenges with isolation for those living home alone. While most Ohioans would already choose to remain home with supports over moving to a nursing home, the current challenges we are experiencing in managing COVID in congregate settings makes it all the more important to support alternate options for older Ohioans.

HB 498 provides a tax credit for those Ohioans 60 years or older with a disability that may need assistance with any one activity of daily living (ADL), such as bathing or dressing. The bill will provide up to a \$5,000 tax credit for an individual or a spouse of an individual that would like to make modifications to their home in order to accommodate the changes that occur from aging, including hiring a home health aide, or making modifications to a bathroom to ease the ability of getting in and out of the shower, or modifying a room on the first floor to convert it to a bedroom if the use of stairs becomes too difficult. As families grow concerned about having to make the tough decision about moving their loved one into a long-term care facility during a public health crisis, these types of financial incentives can help provide alternatives to families.

While the bill caps the tax credit at \$10 million it is a first step in offering a small financial incentive to help up to 2,000 Ohioans possibly remain in their homes longer. We know that most people want to remain in their own homes for as long as possible, and with the right support, it isn't only good for their physical health, but emotional health too. As the state reopens and Ohioans return to work, we believe that demand for home health services will begin to return to their pre-pandemic levels. LeadingAge Ohio supports the use of these tax credits for hiring a home health aide. Moreover, as the challenges with isolation for those older Ohioans currently

living independently at home, the tax credit could also be utilized for adaptive technology. One such technology, could be technology that would provide more remote monitoring and virtual check-ins from family, friends and health providers.

On behalf LeadingAge Ohio and those we serve, we respectfully request your support of HB 498 to help save cost to the long-term care system by providing a small financial incentive to those aging Ohioans that want to age at home for as long as possible.

Thank you for the opportunity to share this testimony with you today, and I am happy to answer any questions you may have at this time.