



**Representative Richard Dell'Aquila**  
15<sup>th</sup> House District

**House Ways and Means Committee**  
**Sponsor Testimony – H.B. 405**  
**May 7, 2024**

Chairman Roemer, Vice-Chairman Lorenz, Ranking Member Troy, and fellow Members of the Ohio House Ways & Means Committee, thank you for the opportunity to present House Bill 405, a proposal to provide an income tax credit for Ohio taxpayers, spouses, or their dependents to assist them in making necessary modifications to their residences to enhance the safety and livability for disabled individuals, creating the potential for longer and more comfortable living at home rather than relocating to outside care facilities.

This bill is virtually the same as HB 498 from the 133rd General Assembly, which was favorably reported by a bipartisan 10-2 vote from the then House Aging and Long-Term Care Committee. HB 405 provides for a maximum one-time single \$5,000 tax credit to assist aging Ohioans remain in their homes with necessary updates. All requests for this tax credit will be processed by the Department of Aging to ensure the requirements are met and the final decision on the approval or rejection provided to the applicant. While we would not anticipate all applicants to utilize the full credit, we understand that each caregiver and family experiences unique and trying circumstances to ensure their loved ones remain and age comfortably.

This tax credit would improve the lives of qualifying aging and disabled Ohioans in the company of loved ones and with a modicum of financial relief from the ever-increasing costs of private outside care, Medicaid reimbursement to the State, and financial strains to individuals and their families. With a requested calendar year appropriation of \$15 million, HB 405 will help at a minimum 3,000 qualifying Ohioans annually to remain in their homes for as long as they are able and with appropriate support.

This credit will apply to help qualified individuals in the following circumstances:

- 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.
- A 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 be in accordance with guidelines established by the Department of Aging. Qualifying modifications may include but are not limited to 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. Further, this credit will also be applicable for services such as 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.

While many Ohioans would be able to utilize the Part B deductible of Medicare to decrease out-of-pocket costs for necessary medical equipment, these expenses could nonetheless add up quickly. For example, while the cost of hospital beds can range from \$500 to even \$5000, the purchase of just this single piece of equipment would be a significant financial burden for many families. The same challenge would apply for other forms of Durable Medical Equipment, and especially so as to items that Medicare does not always consider medically necessary, such as bathroom grab bars or raised toilet seats.

HB405 provides incentives for current homeowners to install upgrades that would extend the use of a single-family dwelling for a person who is or may become temporarily or permanently disabled. As a former care-giver for several elderly and disabled family members, I can personally attest to the many challenges, both personal and financial, to be met in order to provide the best possible outcomes for our loved ones. Increasing accessible housing improves the likelihood that our disabled Ohioans will remain integrated with their friends, neighbors, and community, through avoiding relocation to outside facilities.

Addressing the needs of aging and disabled Ohioans in need and assisting them in remaining in their homes has been a central theme of our work in the House Ways and Means Committee. I am proud to have had the privilege of working with you all on these important efforts to reduce tax burdens on vulnerable populations. This bill is a complementary piece to our prior work, such as for example, our consideration of modifications to the homestead exemption to reduce the financial stresses on our seniors, disabled veterans, and their surviving spouses.

We all know that aging and disabled Ohioans are both vulnerable populations and that home care providers can better assist these populations if their home environments are suitable. This tax credit would reduce expenses to the individual and could help maximize their stay at home. Moreover, while this bill may reduce tax receipts overall, the cost of providing the same care to qualifying Ohioans in outside institutions would be exponentially higher.

Thank you again for considering HB405 and I am happy to respond to any questions.