

115TH CONGRESS
1ST SESSION

S. 732

To amend the Internal Revenue Code of 1986 to allow a refundable tax credit against income tax for the purchase of qualified access technology for the blind.

IN THE SENATE OF THE UNITED STATES

MARCH 27, 2017

Mr. BOOZMAN (for himself and Mr. CARDIN) introduced the following bill;
which was read twice and referred to the Committee on Finance

A BILL

To amend the Internal Revenue Code of 1986 to allow a refundable tax credit against income tax for the purchase of qualified access technology for the blind.

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 “Access Technology Af-
5 fordability Act of 2017”.

6 **SEC. 2. CREDIT FOR QUALIFIED ACCESS TECHNOLOGY FOR**
7 **THE BLIND.**

8 (a) IN GENERAL.—Subpart C of part IV of sub-
9 chapter A of chapter 1 of the Internal Revenue Code of

1 1986 is amended by inserting after section 36B the fol-
 2 lowing new section:

3 **“SEC. 36C. CREDIT FOR QUALIFIED ACCESS TECHNOLOGY**
 4 **FOR THE BLIND.**

5 “(a) ALLOWANCE OF THE CREDIT.—There shall be
 6 allowed as a credit against the tax imposed by this subtitle
 7 an amount equal to amounts paid during the taxable year,
 8 not compensated for by insurance or otherwise, by the tax-
 9 payer for qualified access technology for use by a qualified
 10 blind individual who is the taxpayer, the taxpayer’s
 11 spouse, or any dependent (as defined in section 152) of
 12 the taxpayer.

13 “(b) LIMITATIONS.—

14 “(1) PER INDIVIDUAL.—For purposes of this
 15 section, the aggregate amount of the credit per
 16 qualified blind individual shall not exceed \$2,500 in
 17 any period comprising three consecutive taxable
 18 years.

19 “(2) MODIFIED ADJUSTED GROSS INCOME.—

20 The amount of credit allowed under this subsection
 21 without regard to this paragraph shall be reduced
 22 (but not below zero) by \$100 for each \$1,000 (or
 23 fraction thereof) by which the taxpayer’s modified
 24 adjusted gross income exceeds \$75,000 (\$150,000 in
 25 the case of a joint return).

1 “(c) DEFINITIONS.—For purposes of this section—

2 “(1) QUALIFIED BLIND INDIVIDUAL.—The term
3 ‘qualified blind individual’ means a blind individual
4 within the meaning of section 63(f)(4).

5 “(2) QUALIFIED ACCESS TECHNOLOGY DE-
6 FINED.—The term ‘qualified access technology’
7 means hardware, software, or other information
8 technology the primary function of which is to con-
9 vert or adapt information that is visually rep-
10 resented into forms or formats useable by blind indi-
11 viduals.

12 “(d) DENIAL OF DOUBLE BENEFIT.—No credit shall
13 be allowed under subsection (a) for any expense for which
14 a deduction or credit is allowed under any other provision
15 of this chapter.

16 “(e) INFLATION ADJUSTMENTS.—

17 “(1) DOLLAR LIMITATION ON AMOUNT OF
18 CREDIT.—

19 “(A) IN GENERAL.—In the case of a tax-
20 able year beginning after 2018, the dollar
21 amount in subsection (b)(1) shall be increased
22 by an amount equal to—

23 “(i) such dollar amount, multiplied by

24 “(ii) the cost-of-living adjustment de-
25 termined under section 1(f)(3) for the cal-

endar year in which the taxable year begins, determined by substituting ‘calendar year 2017’ for ‘calendar year 1992’ in subparagraph (B) thereof.

“(B) ROUNDING.—If any amount as adjusted under subparagraph (A) is not a multiple of \$100, such amount shall be rounded to the next lowest multiple of \$100.

“(2) INCOME LIMITS.—

“(A) IN GENERAL.—In the case of a taxable year beginning after 2018, the \$75,000 and \$150,000 dollar amounts in subsection (b)(2) shall each be increased by an amount equal to—

“(i) such dollar amount, multiplied by

“(ii) the cost-of-living adjustment determined under section 1(f)(3) for the calendar year in which the taxable year begins, determined by substituting ‘calendar year 2017’ for ‘calendar year 1992’ in subparagraph (B) thereof.

“(B) ROUNDING.—If any amount as adjusted under subparagraph (A) is not a multiple of \$1,000, such amount shall be rounded to the next lowest multiple of \$1,000.”.

1 (b) CONFORMING AMENDMENTS.—

2 (1) Section 6211(b)(4)(A) of such Code is
3 amended by inserting “36C,” after “36B,”.

4 (2) Section 1324(b)(2) of title 31, United
5 States Code, is amended by inserting “36C,” after
6 “36B,”.

7 (3) The table of sections for subpart C of part
8 IV of subchapter A of chapter 1 of the Internal Rev-
9 enue Code of 1986 is amended by inserting after the
10 item relating to section 36B the following new item:

“Sec. 36C. Credit for qualified access technology for the blind.”.

11 (c) EFFECTIVE DATE.—The amendments made by
12 this section shall apply to taxable years beginning after
13 December 31, 2017.

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