

**Revenue Information Bulletin
No. 12-012
January 5, 2012
Individual Income Tax**

**Tax Credit for Accessible and Barrier-free Constructed Home
Application of La. R.S. 47:297 (P)**

Act 392 of the 2011 Regular Session of the Louisiana Legislature (La. R.S. 47:297(P)) provides for all tax years beginning January 1, 2012, a tax credit against the tax liability of a taxpayer for the inclusion of accessible and barrier free design elements in the construction of a new one or two-family dwelling.

The nonrefundable credit is available to those individuals who own a newly constructed one or two-family dwelling and who qualify for and claim a homestead exemption on a dwelling that:

- (1) Has one zero-step entrance at the front, back, or side of the residence;
- (2) All main floor doors have a clear passage space of at least thirty-two inches between door-jams and strikes with the door at a ninety degree angle;
- (3) All hallway and passages on the main floor have at least thirty-six inches of clear width to the accessible bathroom and eating area; and
- (4) The main floor has, at a minimum, a half bath with a minimum five foot diameter of free and clear floor space.

The tax credit is equal to the lesser of \$1,000 or the total tax liability of the taxpayer and shall be taken in the taxable year that the construction of the dwelling completed.

Cynthia Bridges
Secretary