

117TH CONGRESS  
1ST SESSION

# H. R. 431

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.

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## IN THE HOUSE OF REPRESENTATIVES

JANUARY 21, 2021

Mr. THOMPSON of California (for himself and Mr. KELLY of Pennsylvania) introduced the following bill; which was referred to the Committee on Ways and Means

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## 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 2021”.

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 CREDIT.—There shall be al-  
 6 lowed as a credit against the tax imposed by this subtitle  
 7 an amount equal to amounts paid or incurred during the  
 8 taxable year, not compensated for by insurance or other-  
 9 wise, by the taxpayer for qualified access technology for  
 10 use by a qualified blind individual who is the taxpayer,  
 11 the taxpayer’s spouse, or any dependent (as defined in sec-  
 12 tion 152) of the taxpayer.

13 “(b) LIMITATION.—The aggregate amount of the  
 14 credit allowed under subsection (a) with respect to any  
 15 qualified blind individual shall not exceed \$2,000 in any  
 16 3-consecutive-taxable-year period.

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

18 “(1) QUALIFIED BLIND INDIVIDUAL.—The term  
 19 ‘qualified blind individual’ means an individual who  
 20 is blind within the meaning of section 63(f)(4).

21 “(2) QUALIFIED ACCESS TECHNOLOGY DE-  
 22 FINED.—The term ‘qualified access technology’  
 23 means hardware, software, or other information  
 24 technology the primary function of which is to con-  
 25 vert or adapt information which is visually rep-

1       resented into forms or formats useable by blind indi-  
2       viduals.

3       “(d) DENIAL OF DOUBLE BENEFIT.—No credit shall  
4       be allowed under subsection (a) for any expense for which  
5       a deduction or credit is allowed under any other provision  
6       of this chapter.

7       “(e) INFLATION ADJUSTMENT.—

8               “(1) IN GENERAL.—In the case of a taxable  
9       year beginning after 2021, the \$2,000 amount in  
10      subsection (b) shall be increased by an amount equal  
11      to—

12                       “(A) such dollar amount, multiplied by

13                       “(B) the cost-of-living adjustment deter-  
14      mined under section 1(f)(3) for the calendar  
15      year in which the taxable year begins, deter-  
16      mined by substituting ‘calendar year 2020’ for  
17      ‘calendar year 2016’ in subparagraph (A)(ii)  
18      thereof.

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

23       “(f) TERMINATION.—This section shall not apply  
24      with respect to amounts paid or incurred in taxable years  
25      beginning after December 31, 2026.”.

1 (b) CONFORMING AMENDMENTS.—

2 (1) Section 6211(b)(4)(A) of the Internal Rev-  
3 enue Code of 1986 is amended by inserting “, 36C”  
4 after “36B”.

5 (2) Section 1324(b)(2) of title 31, United  
6 States Code, is amended by inserting “, 36C” after  
7 “, 36B”.

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

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

12 (c) EFFECTIVE DATE.—The amendments made by  
13 this section shall apply to taxable years beginning after  
14 December 31, 2021.

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