

**79-32,175. Credit against tax for making taxpayer's principal dwelling or property accessible to persons with a disability; definitions.** As used in this act:

(a) "Accessible to individuals with a disability" means in conformance with Title I and Title III of the Americans with disabilities act of 1990, 42 USCA 12101 *et seq.* and 28 CFR Part 36 and 29 CFR 1630 *et seq.*

(b) "Facility" means facility as such term is defined in 28 CFR Part 36.104, but shall not mean new construction or any addition made to an existing facility except with regard to a facility described by K.S.A. 79-32,176, and amendments thereto.

(c) "Expenditures for the purpose of making all or any portion of an existing facility accessible to individuals with a disability" includes only those expenditures specifically attributable to the: (1) Removal or equivalent facilitation of an existing architectural barrier, when removal or equivalent facilitation is for the purpose of making an existing facility accessible to individuals with a disability; or (2) new construction of a facility described by K.S.A. 79-32,176, and amendments thereto which will facilitate its accessibility to individuals with a disability. Such term shall not include any part of any expense paid or incurred in connection with the new construction or substantial alteration of a facility, except with regard to a facility described by K.S.A. 79-32,176, or the normal replacement of depreciable property.

(d) "Expenditures for the purpose of making all or any portion of an existing facility or of equipment usable for the employment of persons with a disability" includes only those expenditures specifically attributable to the modification or adaptation of an existing facility or of equipment, which modification or adaptation is for the purpose of employing individuals with a disability.

**History:** L. 1978, ch. 409, § 1; L. 1981, ch. 388, § 1; L. 1992, ch. 208, § 19; L. 1994, ch. 195, § 11; L. 1997, ch. 120, § 3; July 1.