

118TH CONGRESS
2D SESSION

H. R. 7705

To amend the Internal Revenue Code of 1986 to expand the credit for expenditures to provide access to disabled individuals.

IN THE HOUSE OF REPRESENTATIVES

MARCH 15, 2024

Mr. MOLINARO (for himself and Ms. CROCKETT) introduced the following bill;
which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to expand the credit for expenditures to provide access to disabled individuals.

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 “Think DIF-
5 FERENTLY Small Business Accessibility Act”.

6 **SEC. 2. EXPANDED CREDIT FOR EXPENDITURES TO PRO-**
7 **VIDE ACCESS TO DISABLED INDIVIDUALS.**

8 (a) IN GENERAL.—Section 44(b)(1) of the Internal
9 Revenue Code of 1986 is amended—

1 (1) in subparagraph (A), by striking
2 “\$1,000,000” and inserting “\$3,500,000”, and

3 (2) in subparagraph (B), by striking “30 full-
4 time employees” and inserting “100 full-time em-
5 ployees”.

6 (b) EFFECTIVE DATE.—The amendments made by
7 this section shall apply to taxable years beginning after
8 December 31, 2023.

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