A bill for an act

relating to taxes; individual income; providing a credit for senior independent living personal technology; proposing coding for new law in Minnesota Statutes, chapter 290.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

Section 1. **[290.0678] SENIOR INDEPENDENT LIVING PERSONAL TECHNOLOGY TAX CREDIT.**

Subdivision 1. **Definitions.** (a) For purposes of this section, the following terms have the meanings given.

(b) "Personal technology" means an item or device that is used to maintain or improve the independence of a qualified individual who is elderly, and which allows that individual to continue to reside in the community. Personal technology includes: telehealth devices; wireless and broadband devices; diagnostic monitoring tools; sensor networks; medication reminders; adaptive switches; telephone amplifiers and other communication equipment; telemonitoring devices; telecaption decoders and other sensory enhancements; and other adaptive devices approved by the commissioner of human services.

(c) "Qualified individual" means the taxpayer or the taxpayer's spouse.

Subd. 2. **Credit.** An individual is allowed a credit against the tax imposed by this chapter equal to 25 percent of the amount paid during the tax year for the purchase, installation, use, and maintenance of personal technology for use by a qualified individual.

Subd. 3. **Limitations.** For claimants with income not greater than $150,000 for married couples filing a joint return and $75,000 for all other filers, the maximum total credit allowed per year is $1,000 for married couples filing joint returns and $500 for all other filers. For a nonresident or part-year resident, the credit determined under this section must be allocated based on the percentage calculated under section 290.06, subdivision 2c, paragraph (e).

EFFECTIVE DATE. This section is effective for tax years beginning after December 31, 2006.