

261—66.8(78GA,ch1194) Tax credit.

66.8(1) In a single tax year, a small business is eligible to receive a tax credit equal to 50 percent of the total cost to purchase, rent or modify an assistive device(s) or make workplace modifications. The tax credit shall not exceed \$2,500.

66.8(2) The taxpayer must file the certificate of entitlement with the taxpayer's income tax return in order to claim the tax credit.

66.8(3) The tax year for which the assistive device tax credit may be allowed shall be determined by the date of project completion.