

OPINION

The Columbus Dispatch

Allan D. Miller, Editor and General Manager
Mary Yost, Editorial Page Editor

IRS stifles opportunities for disabled in urban communities



Shay Hawkins
Guest Columnist

Prior to the COVID-19 pandemic, neighborhoods in Columbus and urban centers across America had been staging a comeback. This is in large part due to historic tax and preservation easement programs used by developers to renovate dilapidated urban structures into diverse, economically vibrant business and residential centers.

When I left Ohio in 2016 to pursue a career as a tax counsel in Washington, D.C., transformational projects were sweeping through downtown areas across the state, bringing dying neighborhoods back to life. As a senior staff member for a U.S. senator, I had the honor of helping to draft the opportunity zone policy that will further encourage investment into distressed urban centers like Columbus.

Last year, I returned to Ohio to continue my career. I am also disabled and use a wheelchair as the result of a car accident. The tremendous experience of working in the U.S. Capitol building would be impossible without the rights and accommodations guaranteed in the Americans with Disabilities Act.

The Internal Revenue Service, however, may be undermining the goals of the ADA, and thus limiting

the employment opportunities of disabled Americans, by rejecting ADA compliant changes to historic structures without legal justification.

One such example recently occurred in a renovated building I toured in northeast Ohio. This historic red brick structure was built in 1913, but in recent years, however, much of the building and surrounding neighborhood had been abandoned or fallen into disrepair.

Like so many success stories in urban centers across Ohio, this building was restored and modernized using a combination of local, state and federal historic tax credit and preservation easement programs. It was brought into compliance with the ADA through several changes that were approved by the National Park Service. One of those changes was the addition of a wheelchair ramp on the north side of the building.

I personally used that ramp to visit the building. There would have been no other way for me to enter the building without that ramp, and there would be no way for a disabled American to pursue a job with any business that had an office inside the building without that ramp and other accessibility modifications made inside the building.

Yet the IRS in a compliance audit disqualified the building for a Historic Preservation Easement charitable tax deduction. The justification cited by the IRS? That the wheelchair ramp changes the historic nature of the building. Basically, the IRS is saying that since the wheelchair ramp wasn't there in 1913 it should not be there now.

Adding a wheelchair ramp to a historic turn-of-the-century building that is being renovated is exactly why the ADA exists. Additionally, the National Park Service, which certified the building's historic character, signed off on the wheelchair ramp.

Disabled Americans are a vital component to our workforce but 1 in 4 already face challenges in securing gainful employment and financial security. Those challenges are exacerbated during difficult economic times of high unemployment. The ADA, and the hundreds of federal and local laws passed in the years since, were meant to alleviate those challenges.

Historic preservation programs that make it economically viable to invest in older buildings and bring them into compliance with the ADA and 21st century health and safety standards are absolutely imperative. As America and its urban centers recover from the devastating impacts of COVID-19, businesses, retail stores and residential properties that exist in renovated historic buildings will be integral in that recovery.

If the IRS has its way, however, disabled Americans will be precluded from the recovery opportunities.

Shay Hawkins is president of the Opportunity Funds Association and served as lead policy adviser to Sen. Tim Scott, R-S.C. A native Ohioan, Shay also served as a tax fellow to U.S. Rep. Jim Renacci, R-Ohio, where he was part of a team of tax attorneys that led the development of a comprehensive tax reform plan.