

115TH CONGRESS
1ST SESSION

H. R. 1145

To amend the Internal Revenue Code of 1986 to qualify homeless youth and veterans who are full-time students for purposes of the low-income housing tax credit.

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 16, 2017

Mr. ELLISON (for himself and Mr. PAULSEN) 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 qualify homeless youth and veterans who are full-time students for purposes of the low-income housing tax credit.

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 “Housing for Homeless
5 Students Act of 2017”.

1 **SEC. 2. HOMELESS YOUTH AND VETERANS WHO ARE FULL-**
2 **TIME STUDENTS QUALIFIED FOR PURPOSES**
3 **OF THE LOW-INCOME HOUSING TAX CREDIT.**

4 (a) IN GENERAL.—Section 42(i)(3)(D)(i) of the In-
5 ternal Revenue Code of 1986 is amended by redesignating
6 subclauses (II) and (III) as subclauses (IV) and (V), re-
7 spectively, and by inserting after subclause (I) the fol-
8 lowing new subclauses:

9 “(II) a full-time student who,
10 during any portion of the 7-year pe-
11 riod ending with the commencement
12 of such individual’s continuous occu-
13 pation of any low-income unit or
14 units, was an individual described in
15 section 725(2) of the McKinney-Vento
16 Homeless Assistance Act (42 U.S.C.
17 11434a(2)),

18 “(III) a full-time student who,
19 during any portion of the 5-year pe-
20 riod ending with the commencement
21 of such individual’s continuous occu-
22 pation of any low-income unit or
23 units, was an individual described in
24 section 2002(1) of title 38, United
25 States Code,”.

1 (b) **EFFECTIVE DATE.**—The amendments made by
2 subsection (a) shall apply to determinations made before,
3 on, or after the date of the enactment of this Act.

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