

119TH CONGRESS  
1ST SESSION

# H. R. 2355

To amend the Internal Revenue Code of 1986 to provide for collegiate housing and infrastructure grants.

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## IN THE HOUSE OF REPRESENTATIVES

MARCH 26, 2025

Mr. MOORE of Utah (for himself, Ms. SEWELL, Mr. FITZPATRICK, Mr. DAVIS of Illinois, Mr. KELLY of Pennsylvania, and Ms. LEE of Nevada) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to provide for collegiate housing and infrastructure grants.

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 “Collegiate Housing and  
5 Infrastructure Act of 2025”.

1 **SEC. 2. CHARITABLE ORGANIZATIONS PERMITTED TO**  
2 **MAKE COLLEGIATE HOUSING AND INFRA-**  
3 **STRUCTURE GRANTS.**

4 (a) IN GENERAL.—Section 501 of the Internal Rev-  
5 enue Code of 1986 is amended by adding at the end the  
6 following new subsection:

7 “(s) TREATMENT OF ORGANIZATIONS MAKING COL-  
8 LEGIATE HOUSING AND INFRASTRUCTURE IMPROVEMENT  
9 GRANTS.—

10 “(1) IN GENERAL.—For purposes of subsection  
11 (c)(3) and sections 170(c)(2)(B), 2055(a)(2), and  
12 2522(a)(2), an organization shall not fail to be  
13 treated as organized and operated exclusively for  
14 charitable or educational purposes solely because  
15 such organization makes collegiate housing and in-  
16 frastructure grants to an organization described in  
17 subsection (c)(7) which applies the grant to its colle-  
18 giate housing property.

19 “(2) HOUSING AND INFRASTRUCTURE  
20 GRANTS.—For purposes of paragraph (1), collegiate  
21 housing and infrastructure grants are grants to pro-  
22 vide, improve, operate, or maintain collegiate hous-  
23 ing property that may involve more than incidental  
24 social, recreational, or private purposes, so long as  
25 such grants are for purposes that would be permis-  
26 sible for a dormitory or other residential facility of

1 the college or university with which the collegiate  
2 housing property is associated. A grant shall not be  
3 treated as a collegiate housing and infrastructure  
4 grant for purposes of paragraph (1) to the extent  
5 that such grant is used to provide physical fitness  
6 facilities.

7 “(3) COLLEGIATE HOUSING PROPERTY.—For  
8 purposes of this subsection, collegiate housing prop-  
9 erty is property in which, at the time of a grant or  
10 following the acquisition, lease, construction, or  
11 modification of such property using such grant, sub-  
12 stantially all of the residents are full-time students  
13 at the college or university in the community where  
14 such property is located.

15 “(4) GRANTS TO CERTAIN ORGANIZATIONS  
16 HOLDING TITLE TO PROPERTY, ETC.—For purposes  
17 of this subsection, a collegiate housing and infra-  
18 structure grant to an organization described in sub-  
19 section (c)(2) or (c)(7) holding title to property ex-  
20 clusively for the benefit of an organization described  
21 in subsection (c)(7) shall be considered a grant to  
22 the organization described in subsection (c)(7) for  
23 whose benefit such property is held.”.

1       (b) EFFECTIVE DATE.—The amendment made by  
2 this section shall apply to grants made in taxable years  
3 ending after the date of the enactment of this Act.

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