

106TH CONGRESS
1ST SESSION

H. R. 152

To amend the Internal Revenue Code of 1986 to provide that housing assistance provided under the Native American Housing Assistance and Self-Determination Act of 1996 shall be treated for purposes of the low-income housing credit in the same manner as comparable assistance.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 6, 1999

Mr. HAYWORTH 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 provide that housing assistance provided under the Native American Housing Assistance and Self-Determination Act of 1996 shall be treated for purposes of the low-income housing credit in the same manner as comparable assistance.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

1 **SECTION 1. CERTAIN NATIVE AMERICAN HOUSING ASSIST-**
 2 **ANCE DISREGARDED IN DETERMINING**
 3 **WHETHER BUILDING IS FEDERALLY SUB-**
 4 **SIDIZED FOR PURPOSES OF THE LOW-IN-**
 5 **COME HOUSING CREDIT.**

6 (a) IN GENERAL.—Subparagraph (E) of section
 7 42(i)(2) of the Internal Revenue Code of 1986 (relating
 8 to determination of whether building is federally sub-
 9 sidized) is amended—

10 (1) by inserting “OR NATIVE AMERICAN HOUS-
 11 ING ASSISTANCE” after “HOME ASSISTANCE” in the
 12 subparagraph heading, and

13 (2) by inserting “or the Native American Hous-
 14 ing Assistance and Self-Determination Act of 1996
 15 (as in effect on October 1, 1997)” after “this sub-
 16 paragraph)” in clause (i).

17 (b) EFFECTIVE DATE.—The amendment made by
 18 this section shall apply to periods after the date of the
 19 enactment of this Act.

○