

109TH CONGRESS
1ST SESSION

H. R. 1532

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

IN THE HOUSE OF REPRESENTATIVES

APRIL 8, 2005

Mr. RYAN of Wisconsin (for himself and Mr. CARDIN) 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 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 2005”.

6 **SEC. 2. CHARITABLE ORGANIZATIONS PERMITTED TO**
7 **MAKE COLLEGIATE HOUSING AND INFRA-**
8 **STRUCTURE GRANTS.**

9 (a) IN GENERAL.—Section 501 of the Internal Rev-
10 enue Code of 1986 (relating to exemption from tax on cor-

porations, certain trusts, etc.) is amended by redesignating subsection (p) as subsection (q) and by inserting after subsection (o) the following new subsection:

“(p) TREATMENT OF ORGANIZATIONS MAKING COLLEGIATE HOUSING AND INFRASTRUCTURE IMPROVEMENT GRANTS.—

“(1) IN GENERAL.—For purposes of subsection (c)(3) and sections 170(c)(2)(B), 2055(a), and 2522(a)(2), an organization shall not fail to be treated as organized and operated exclusively for charitable or educational purposes solely because such organization makes collegiate housing and infrastructure grants to an organization described in subsection (c)(7), so long as, at the time of each such grant, substantially all of the active members of the recipient organization are full-time students at the college or university with which such recipient organization is associated.

“(2) HOUSING AND INFRASTRUCTURE GRANTS.—For purposes of paragraph (1), collegiate housing and infrastructure grants are grants to provide, improve, operate, or maintain collegiate housing that may involve more than incidental social, recreational, or private purposes, so long as such grants are for purposes (including provision for stu-

1 dents of sleeping quarters, dining areas, study areas,
2 libraries, instructional areas, fire and other safety
3 improvements, computers and peripheral equipment,
4 computer wiring, dedicated social or recreational
5 areas, physical fitness facilities or equipment, laun-
6 dry facilities, and telephone service) that would be
7 permissible for a college or university described in
8 subsection (c)(3).

9 “(3) GRANTS TO CERTAIN ORGANIZATIONS
10 HOLDING TITLE TO PROPERTY, ETC.—For purposes
11 of this subsection, a grant to an organization de-
12 scribed in subsection (c)(2) or (c)(7) holding title to
13 property for the benefit of an organization described
14 in subsection (c)(7) shall be considered a grant to
15 the organization described in subsection (c)(7) for
16 whose benefit such property is held.”.

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

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