

110TH CONGRESS  
1ST SESSION

# H. R. 1445

To amend the Internal Revenue Code of 1986 to provide for the exclusion from gross income for amounts paid to individuals pursuant to the Road Home program.

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## IN THE HOUSE OF REPRESENTATIVES

MARCH 9, 2007

Mr. JEFFERSON 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 the exclusion from gross income for amounts paid to individuals pursuant to the Road Home program.

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 “Tax Free Road Home  
5 Act of 2007”.

6 **SEC. 2. EXCLUSION OF ROAD HOME PROGRAM PAYMENTS**  
7 **FROM GROSS INCOME.**

8 (a) IN GENERAL.—Subsection (b) of section 139 of  
9 the Internal Revenue Code of 1986 (relating to qualified

1 disaster relief payment defined) is amended by striking  
2 “or” at the end of paragraph (3), by adding “or” at the  
3 end of paragraph (4), and by inserting after paragraph  
4 (4) the following new paragraph:

5           “(5) to rebuild or renew a personal residence  
6           pursuant to the Road Home program created by the  
7           Louisiana Recovery Authority and funded by the  
8           community development block grant programs under  
9           title I of the Housing and Community Development  
10          Act of 1974 (42 U.S.C. 5301 et seq.),”.

11          (b) EFFECTIVE DATE.—The amendment made by  
12 this section shall apply to taxable years beginning after  
13 December 31, 2005.

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