

110TH CONGRESS
1ST SESSION

H. R. 643

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

IN THE HOUSE OF REPRESENTATIVES

JANUARY 23, 2007

Mrs. JONES of Ohio (for herself and Mr. RYAN of Wisconsin) 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 2007”.

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-

1 porations, certain trusts, etc.) is amended by redesigning subsection (r) as subsection (s) and by inserting
2 after subsection (q) the following new subsection:
3

4 “(r) TREATMENT OF ORGANIZATIONS MAKING COLLEGIATE HOUSING AND INFRASTRUCTURE IMPROVEMENT
5 GRANTS.—
6

7 “(1) IN GENERAL.—For purposes of subsection
8 (c)(3) and sections 170(c)(2)(B), 2055(a)(2), and
9 2522(a)(2), an organization shall not fail to be
10 treated as organized and operated exclusively for
11 charitable or educational purposes solely because
12 such organization makes collegiate housing and infrastructure grants to an organization described in
13 subsection (c)(7), so long as, at the time of the
14 grant, substantially all of the active members of the
15 recipient organization are full-time students at the
16 college or university with which such recipient organization is associated.
18

19 “(2) HOUSING AND INFRASTRUCTURE
20 GRANTS.—For purposes of paragraph (1), collegiate
21 housing and infrastructure grants are grants to provide, improve, operate, or maintain collegiate housing that may involve more than incidental social,
22 recreational, or private purposes, so long as such
23 grants are for purposes that would be permissible
24
25

1 for a dormitory of the college or university referred
2 to in paragraph (1). A grant shall not be treated as
3 a collegiate housing and infrastructure grant for
4 purposes of paragraph (1) to the extent that such
5 grant is used to provide physical fitness equipment.

6 “(3) GRANTS TO CERTAIN ORGANIZATIONS
7 HOLDING TITLE TO PROPERTY, ETC.—For purposes
8 of this subsection, a collegiate housing and infra-
9 structure grant to an organization described in sub-
10 section (c)(2) or (c)(7) holding title to property ex-
11 clusively for the benefit of an organization described
12 in subsection (c)(7) shall be considered a grant to
13 the organization described in subsection (c)(7) for
14 whose benefit such property is held.”.

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

○