

110TH CONGRESS  
1ST SESSION

# S. 839

To amend the Internal Revenue Code of 1986 to exclude amounts received as a military basic housing allowance from consideration as income for purposes of the low-income housing credit and qualified residential rental projects.

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## IN THE SENATE OF THE UNITED STATES

MARCH 12, 2007

Mr. ROBERTS (for himself and Mr. BROWNBACK) introduced the following bill;  
which was read twice and referred to the Committee on Finance

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## A BILL

To amend the Internal Revenue Code of 1986 to exclude amounts received as a military basic housing allowance from consideration as income for purposes of the low-income housing credit and qualified residential rental projects.

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 “Military Access to  
5 Housing Act of 2007”.

1 **SEC. 2. EXCLUSION OF CERTAIN AMOUNTS FROM INCOME**  
2 **FOR PURPOSES OF ELIGIBILITY FOR CER-**  
3 **TAIN HOUSING PROVISIONS.**

4 (a) IN GENERAL.—The last sentence of 142(d)(2)(B)  
5 of the Internal Revenue Code of 1986 (relating to income  
6 of individuals; area median gross income) is amended to  
7 read as follows “For purposes of determining income  
8 under this subparagraph, subsections (g) and (h) of sec-  
9 tion 7872 shall not apply and any payments to a member  
10 of the Armed Forces under section 403 of title 37, United  
11 States Code, as a basic pay allowance for housing, shall  
12 be disregarded.”.

13 (b) EFFECTIVE DATE.—The amendment made by  
14 this section shall take effect with respect to determinations  
15 made after the date of the enactment of this Act.

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