

111TH CONGRESS
1ST SESSION

H. R. 3573

To amend the Internal Revenue Code of 1986 to prevent a change in residency as a result of extended official duty in the uniformed services, Foreign Service, or intelligence community from triggering the repayment provisions of the first time homebuyer credit, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 15, 2009

Mr. BLUMENAUER 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 prevent a change in residency as a result of extended official duty in the uniformed services, Foreign Service, or intelligence community from triggering the repayment provisions of the first time homebuyer credit, and for other purposes.

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 “Call to Service Home-
5 buyer Credit Act of 2009”.

1 **SEC. 2. EXCEPTION TO REPAYMENT PROVISIONS OF FIRST-**
2 **TIME HOMEBUYER CREDIT FOR MEMBERS OF**
3 **UNIFORMED SERVICES, FOREIGN SERVICE,**
4 **AND INTELLIGENCE COMMUNITY SERVING**
5 **ON QUALIFIED OFFICIAL EXTENDED DUTY.**

6 (a) IN GENERAL.—Section 36 of the Internal Rev-
7 enue Code of 1986 is amended by redesignating subsection
8 (h) as subsection (i) and by inserting after subsection (g)
9 the following new subsection:

10 “(h) SPECIAL RULE FOR MEMBERS OF THE UNI-
11 FORMED SERVICES, FOREIGN SERVICE, AND INTEL-
12 LIGENCE COMMUNITY SERVING ON QUALIFIED OFFICIAL
13 EXTENDED DUTY.—For purposes of this section, a resi-
14 dence shall not be treated as ceasing to be the principle
15 residence of the taxpayer (or the taxpayer’s spouse) for
16 any period in which the taxpayer (or the taxpayer’s
17 spouse) is serving on qualified official extended duty as
18 a member of the uniformed services, a member of the For-
19 eign Service of the United States, or an employee of the
20 intelligence community merely because of such service.
21 For purposes of the preceding sentence, terms used in the
22 preceding sentence shall have the same meaning as when
23 used in section 121(d)(9).”.

24 (b) EFFECTIVE DATE.—The amendment made by
25 this section shall apply to residences purchased on or be-
26 fore November 30, 2009.

1 **SEC. 3. EXTENSION OF FIRST-TIME HOMEBUYER CREDIT**
2 **FOR MEMBERS OF THE ARMED FORCES, FOR-**
3 **EIGN SERVICE, AND INTELLIGENCE COMMU-**
4 **NITY SERVING OUTSIDE THE UNITED STATES.**

5 (a) IN GENERAL.—Subsection (i) of section 36 of the
6 Internal Revenue Code of 1986 (as redesignated by section
7 2) is amended—

8 (1) by striking “This section” and inserting the
9 following:

10 “(1) IN GENERAL.—This section”, and

11 (2) by adding at the end the following:

12 “(2) SPECIAL RULES FOR MEMBERS OF ARMED
13 FORCES, FOREIGN SERVICE, AND INTELLIGENCE
14 COMMUNITY OUTSIDE UNITED STATES.—In the case
15 of an individual serving on qualified official extended
16 duty outside of the United States as a member of
17 the Armed Forces, Foreign Service, or Intelligence
18 Community of the United States for a period in
19 2009 before December 1, 2009, of not less than 90
20 days—

21 “(A) paragraph (1) shall be applied by
22 substituting ‘December 1, 2010’ for ‘December
23 1, 2009’,

24 “(B) subsection (f)(4)(D) shall be applied
25 by substituting ‘December 1, 2010’ for ‘Decem-
26 ber 1, 2009’, and

1 “(C) in lieu of subsection (g), in the case
 2 of a purchase of a principal residence after No-
 3 vember 30, 2009, and before December 1,
 4 2010, the taxpayer may elect to treat such pur-
 5 chase as made on December 31, 2009, for pur-
 6 poses of this section (other than subsections (c)
 7 and (f)(4)(D)).

8 For purposes of the preceding sentence, the term
 9 ‘qualified official extended duty’ has the meaning
 10 given such term by section 121(d)(9).”.

11 (b) COORDINATION WITH FIRST-TIME HOMEBUYER
 12 CREDIT FOR DISTRICT OF COLUMBIA.—Paragraph (4) of
 13 section 1400C(e) of such Code is amended by inserting
 14 “(December 1, 2010, in the case of a purchase subject
 15 to section 36(i)(2))” after “December 1, 2009”.

16 (c) EFFECTIVE DATE.—The amendments made by
 17 this section shall apply to residences purchased after No-
 18 vember 30, 2009.

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