

116TH CONGRESS
1ST SESSION

H. R. 2225

To amend the Internal Revenue Code of 1986 to provide a refundable credit against tax for landlords of veterans receiving rental assistance under the Veterans Affairs Supported Housing program.

IN THE HOUSE OF REPRESENTATIVES

APRIL 10, 2019

Ms. BROWNLEY of California 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 a refundable credit against tax for landlords of veterans receiving rental assistance under the Veterans Affairs Supported Housing 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. REFUNDABLE CREDIT FOR LANDLORDS OF**
4 **VETERANS RECEIVING RENTAL ASSISTANCE**
5 **UNDER THE VETERANS AFFAIRS SUPPORTED**
6 **HOUSING PROGRAM.**

7 (a) IN GENERAL.—Subpart C of part IV of sub-
8 chapter A of chapter 1 of the Internal Revenue Code of

1 1986 is amended by inserting after section 36B the fol-
 2 lowing new section:

3 **“SEC. 36C. LANDLORDS OF VETERANS RECEIVING RENTAL**
 4 **ASSISTANCE UNDER THE VETERANS AFFAIRS**
 5 **SUPPORTED HOUSING PROGRAM.**

6 “In the case of a person who is an owner of a dwelling
 7 unit that is occupied by a veteran on whose behalf rental
 8 assistance is provided under section 8(o)(19) of the United
 9 States Housing Act of 1937, there shall be allowed as a
 10 credit against the tax imposed by this subtitle for the tax-
 11 able year an amount equal to 10 percent of the amount
 12 of such rental assistance received by such person for such
 13 taxable year.”.

14 (b) CONFORMING AMENDMENTS.—

15 (1) Section 6211(b)(4)(A) of such Code is
 16 amended by inserting “36C,” after “36B,”.

17 (2) Section 1324(b)(2) of title 31, United
 18 States Code, is amended by inserting “36C,” after
 19 “36B,”.

20 (3) The table of sections for subpart C of part
 21 IV of subchapter A of chapter 1 of the Internal Rev-
 22 enue Code of 1986 is amended by inserting after the
 23 item relating to section 36B the following new item:

“Sec. 36C. Landlords of veterans receiving rental assistance under the Veterans
 Affairs Supported Housing program.”.

1 (c) EFFECTIVE DATE.—The amendments made by
2 this section shall apply to taxable years ending after the
3 date of the enactment of this Act.

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