

117TH CONGRESS
2D SESSION

H. R. 7990

To amend the Internal Revenue Code of 1986 to temporarily expand the low-income housing tax credit for healthcare-oriented housing.

IN THE HOUSE OF REPRESENTATIVES

JUNE 8, 2022

Ms. SEWELL (for herself, Mr. WENSTRUP, Mr. DANNY K. DAVIS of Illinois, and Mr. MURPHY of North Carolina) 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 temporarily expand the low-income housing tax credit for healthcare-oriented housing.

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 “Healthy Homes Act”.

5 **SEC. 2. TEMPORARY EXPANSION OF LOW-INCOME HOUSING**

6 **TAX CREDIT FOR HEALTHCARE-ORIENTED**
7 **HOUSING.**

8 (a) IN GENERAL.—Section 42 of the Internal Rev-
9 enue Code of 1986 is amended by redesignating subsection

1 (n) as subsection (o) and inserting after subsection (m)
2 the following new subsection:

3 “(n) SPECIAL RULES FOR HEALTHCARE-ORIENTED
4 HOUSING.—

5 “(1) ADDITIONAL BASIS ADJUSTMENT FOR
6 HEALTHCARE-ORIENTED HOUSING.—With respect to
7 housing credit amounts allocated to healthcare-ori-
8 ented housing during the specified period—

9 “(A) in the case of a new building, the eli-
10 gible basis of such building as otherwise deter-
11 mined under this section (determined without
12 regard to this paragraph and subsection
13 (d)(5)(B)), shall be increased by 50 percent of
14 such eligible basis (as so determined), and

15 “(B) in the case of an existing building,
16 the rehabilitation expenditures otherwise taken
17 into account under subsection (e) (determined
18 without regard to this paragraph and sub-
19 section (d)(5)(B)), shall be increased by 50 per-
20 cent of such expenditures (as so determined).

21 “(2) ADDITIONAL HOUSING CREDIT DOLLAR
22 AMOUNT FOR HEALTHCARE-ORIENTED HOUSING.—

23 “(A) IN GENERAL.—In the case of the
24 specified period, the State housing credit ceiling

1 otherwise determined under this section shall be
2 increased by the lesser of—

3 “(i) the aggregate housing credit dol-
4 lar amount allocated by the State housing
5 credit agency of such State to healthcare-
6 oriented housing for such calendar year, or

7 “(ii) the healthcare-oriented housing
8 amount for such State for such calendar
9 year.

10 “(B) HEALTHCARE-ORIENTED HOUSING
11 AMOUNT.—For purposes of subparagraph (A),
12 the term ‘healthcare-oriented housing amount’
13 means \$1.00 multiplied by the State population.

14 “(C) CARRYOVER.—Any excess of the
15 healthcare-oriented housing amount for a cal-
16 endar year over the amount in subparagraph
17 (A)(i) for such calendar year shall be taken into
18 account as an increase in the healthcare-ori-
19 ented housing amount for the following cal-
20 endar year. The preceding sentence shall not re-
21 sult in an increase with respect to any calendar
22 year after 2025.

23 “(3) SPECIFIED PERIOD.—For purposes of this
24 subsection, the term ‘specified period’ means the pe-
25 riod beginning 210 days after the date of the enact-

1 ment of this subsection and ending on the last day
2 of the third full calendar year beginning after the
3 start of the specified period.

4 “(4) HEALTHCARE-ORIENTED HOUSING.—For
5 purposes of this subsection, the term ‘healthcare-ori-
6 ented housing’ means any qualified low-income
7 building which meets at least three of the following
8 the additional requirements:

9 “(A) SOCIAL DETERMINANTS OF HEALTH
10 SCREENINGS.—The developer partners with a
11 hospital, health center, or other healthcare in-
12 stitution to conduct social determinants of
13 health screenings on the building premises for
14 each new resident upon move-in and annually
15 thereafter, unless the resident elects not to have
16 such a screening.

17 “(B) HEALTHCARE ONSITE.—The building
18 contains sufficient physical space and proper
19 equipment for physicians or other appropriate
20 licensed healthcare providers to hold regular
21 health screenings on-site for residents and com-
22 munity members.

23 “(C) TELEHEALTH COMPONENT.—The
24 building contains broadband infrastructure and
25 physical hardware sufficient to ensure that

1 video conferencing capabilities for telehealth
2 interactions will be available to residents and
3 the developer has partnered with healthcare
4 providers to participate in the provision of tele-
5 health services and outreach.

6 “(D) CLASSROOM AND KITCHEN.—The
7 building has classroom space to conduct com-
8 munity health and nutrition workshops and a
9 demonstration kitchen to facilitate healthy
10 cooking demonstrations for residents and the
11 community and the developer has partnered
12 with a hospital, health center, or other
13 healthcare institution to provide such work-
14 shops and demonstrations.

15 “(E) HEALTHCARE SERVICE COORDINA-
16 TION.—A medical assistant or trained
17 healthcare worker who connects residents to
18 both healthcare and community services is lo-
19 cated in the building on at least a part-time
20 basis.

21 “(5) ADJUSTED BASIS.—Notwithstanding sub-
22 section (d)(4), the adjusted basis of healthcare-ori-
23 ented housing shall include nonresidential space used
24 to satisfy the requirements in paragraph (5).

1 “(6) PLACED IN SERVICE DATE.—The placed in
2 service date for healthcare-oriented housing shall be
3 determined based on the residential portion of the
4 property.”.

5 (b) COORDINATION WITH HIGH-COST AREAS.—Sec-
6 tion 42(d)(5)(B)(i) of such Code is amended—

7 (1) by striking “shall be 130 percent of such
8 basis determined without regard to this subpara-
9 graph” in subclause (I) and inserting “as otherwise
10 determined under this section (determined without
11 regard to this subparagraph and subsection (n)(1)),
12 shall be increased by 30 percent of such eligible
13 basis (as so determined)”, and

14 (2) by striking “taken into account under sub-
15 section (e) shall be 130 percent of such expenditures
16 determined without regard to this subparagraph” in
17 subclause (II) and inserting “otherwise taken into
18 account under subsection (e) (determined without
19 regard to this subparagraph and subsection (n)(1)),
20 shall be increased by 30 percent of such expendi-
21 tures (as so determined)”.

22 (c) EFFECTIVE DATE.—The amendments made by
23 this section shall apply to housing credit amounts allo-
24 cated during the specified period (as defined in section
25 42(n)(3) of such Code).

1 (d) STUDY AND REPORT.—

2 (1) STUDY.—The Comptroller General of the
3 United States shall conduct a study on the utiliza-
4 tion of the low income housing tax credit under sec-
5 tion 42 of the Internal Revenue Code of 1986 with
6 respect to healthcare-oriented housing.

7 (2) REPORT.—Not later than two years after
8 the date of the enactment of this subsection, the
9 Comptroller General of the United States shall sub-
10 mit to the Committee on Finance of the Senate and
11 the Committee on Ways and Means of the House of
12 Representatives a report on the study conducted
13 under paragraph (1). Such report shall include an
14 examination of the utilization of the low income
15 housing tax credit in each State with respect to
16 healthcare-oriented housing, including—

17 (A) the frequency with which the addi-
18 tional one dollar housing credit amount allo-
19 cated to each State for such low income housing
20 tax credit development projects is claimed,

21 (B) the number of projects and units fund-
22 ed in each State, and

1 (C) the use of the additional 50 percent
2 basis boost in securing such healthcare-oriented
3 low income housing development projects.

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