

1 paid or accrued for private mortgage insurance
2 (as defined by section 2 of the Homeowners
3 Protection Act of 1998 (12 U.S.C. 4901), as in
4 effect on the date of the enactment of this sub-
5 paragraph) by a taxpayer in connection with in-
6 debtedness with respect to a qualified residence
7 of the taxpayer shall be treated for purposes of
8 this subsection as qualified residence interest.”
9 (b) EFFECTIVE DATE.—The amendment made by
10 this section shall apply to premiums paid after December
11 31, 2000.

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