

107TH CONGRESS  
1ST SESSION

# S. 132

To amend the Internal Revenue Code of 1986 to provide that housing assistance provided under the Native American Housing Assistance and Self-Determination Act of 1996 be treated for purposes of the low-income housing credit in the same manner as comparable assistance.

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## IN THE SENATE OF THE UNITED STATES

JANUARY 22, 2001

Mr. JOHNSON (for himself, Mr. INOUE, Mr. KENNEDY, Mr. BAUCUS, Mr. REID, Mr. DORGAN, Mr. DASCHLE, Ms. SNOWE, and Mr. CONRAD) 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 provide that housing assistance provided under the Native American Housing Assistance and Self-Determination Act of 1996 be treated for purposes of the low-income housing credit in the same manner as comparable assistance.

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 “Low Income Housing  
5 Tax Credit for Native Americans Act”.

1 **SEC. 2. CERTAIN NATIVE AMERICAN HOUSING ASSISTANCE**  
2 **DISREGARDED IN DETERMINING WHETHER**  
3 **BUILDING IS FEDERALLY SUBSIDIZED FOR**  
4 **PURPOSES OF THE LOW-INCOME HOUSING**  
5 **CREDIT.**

6 (a) **IN GENERAL.**—Subparagraph (E) of section  
7 42(i)(2) of the Internal Revenue Code of 1986 (relating  
8 to determination of whether building is federally sub-  
9 sidized) is amended—

10 (1) in clause (i), by inserting “or the Native  
11 American Housing Assistance and Self-Determina-  
12 tion Act of 1996 (25 U.S.C. 4101 et seq.) (as in ef-  
13 fect on the date of the enactment of the Low Income  
14 Housing Tax Credit for Native Americans Act)”  
15 after “this subparagraph)”, and

16 (2) in the subparagraph heading, by inserting  
17 “OR NATIVE AMERICAN HOUSING ASSISTANCE” after  
18 “HOME ASSISTANCE”.

19 (b) **EFFECTIVE DATE.**—The amendments made by  
20 subsection (a) shall apply to taxable years beginning after  
21 the date of the enactment of this Act.

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