

109TH CONGRESS  
1ST SESSION

# S. 713

To amend the Internal Revenue Code of 1986 to provide for collegiate housing and infrastructure grants.

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IN THE SENATE OF THE UNITED STATES

APRIL 6, 2005

Mr. ROBERTS (for himself and Mr. LUGAR) 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  
for collegiate housing and infrastructure grants.

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 “Collegiate Housing and  
5 Infrastructure Act of 2005”.

6 **SEC. 2. CHARITABLE ORGANIZATIONS PERMITTED TO**  
7 **MAKE COLLEGIATE HOUSING AND INFRA-**  
8 **STRUCTURE GRANTS.**

9 (a) IN GENERAL.—Section 501 of the Internal Rev-  
10 enue Code of 1986 (relating to exemption from tax on cor-

1 porations, certain trusts, etc.) is amended by redesignig-  
 2 nating subsection (q) as subsection (r) and by inserting  
 3 after subsection (p) the following new subsection:

4 “(q) TREATMENT OF ORGANIZATIONS MAKING COL-  
 5 LEGIATE HOUSING AND INFRASTRUCTURE IMPROVEMENT  
 6 GRANTS.—

7 “(1) IN GENERAL.—For purposes of subsection  
 8 (c)(3) and sections 170(c)(2)(B), 2055(a)(2), and  
 9 2522(a)(2), an organization shall not fail to be  
 10 treated as organized and operated exclusively for  
 11 charitable or educational purposes solely because  
 12 such organization makes collegiate housing and in-  
 13 frastructure grants to an organization described in  
 14 subsection (c)(7), so long as, at the time of each  
 15 such grant, substantially all of the active members  
 16 of the recipient organization are full-time students  
 17 at the college or university with which such recipient  
 18 organization is associated.

19 “(2) HOUSING AND INFRASTRUCTURE  
 20 GRANTS.—For purposes of paragraph (1), collegiate  
 21 housing and infrastructure grants are grants to pro-  
 22 vide, improve, operate, or maintain collegiate hous-  
 23 ing that may involve more than incidental social,  
 24 recreational, or private purposes, so long as such  
 25 grants are for purposes that would be permissible

1 for a dormitory of the college or university referred  
2 to in paragraph (1). A grant shall not be treated as  
3 a collegiate housing and infrastructure grant for  
4 purposes of paragraph (1) to the extent that such  
5 grant is used to provide physical fitness equipment.

6 “(3) GRANTS TO CERTAIN ORGANIZATIONS  
7 HOLDING TITLE TO PROPERTY, ETC.—For purposes  
8 of this subsection, a collegiate housing and infra-  
9 structure grant to an organization described in sub-  
10 section (c)(2) or (c)(7) holding title to property ex-  
11 clusively for the benefit of an organization described  
12 in subsection (c)(7) shall be considered a grant to  
13 the organization described in subsection (c)(7) for  
14 whose benefit such property is held.”

15 (b) EFFECTIVE DATE.—The amendment made by  
16 this section shall apply to grants made in taxable years  
17 ending after the date of the enactment of this Act.

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