

111TH CONGRESS
1ST SESSION

H. R. 475

To amend the Internal Revenue Code to qualify formerly homeless youth who are students for purposes of low income housing tax credit.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 13, 2009

Mr. ELLISON (for himself, Mr. WALZ, Mr. OBERSTAR, and Ms. MCCOLLUM) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code to qualify formerly homeless youth who are students for purposes of low income housing tax credit.

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. FORMERLY HOMELESS YOUTH WHO ARE STU-**
4 **DENTS QUALIFIED FOR PURPOSES OF LOW**
5 **INCOME HOUSING TAX CREDIT.**

6 (a) IN GENERAL.—Clause (i) of section 42(i)(3)(D)
7 of the Internal Revenue Code of 1986 is amended by re-
8 designating subclauses (II) and (III) as subclauses (III)

1 and (IV), respectively, and by inserting after subclause (I)
2 the following new subclause:

3 “(II) a student who previously
4 was a homeless child or youth (as de-
5 fined by section 725 of the McKinney-
6 Vento Homeless Assistance Act),”.

7 (b) EFFECTIVE DATE.—The amendments made by
8 subsection (a) shall apply to determinations made before,
9 on, or after the date of the enactment of this Act.

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