

111TH CONGRESS  
1ST SESSION

# H. R. 1547

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

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## IN THE HOUSE OF REPRESENTATIVES

MARCH 17, 2009

Ms. BERKLEY (for herself, Mr. RYAN of Wisconsin, Mr. PAUL, Mr. AKIN, Mr. RYAN of Ohio, Mr. GRAVES, Mr. GRIJALVA, Mr. OLVER, Mr. WILSON of South Carolina, Ms. CORRINE BROWN of Florida, Mr. DICKS, Mr. HOLT, Ms. FUDGE, Mr. LAMBORN, Ms. WATSON, Mr. MCGOVERN, Mr. PAYNE, Mr. BOUCHER, Mr. SIRES, Ms. JACKSON-LEE of Texas, Ms. SUTTON, Ms. MCCOLLUM, Ms. SCHAKOWSKY, Mr. VAN HOLLEN, Ms. KAPTUR, Mr. MOORE of Kansas, Mrs. BIGGERT, Ms. BALDWIN, Mrs. MALONEY, Mr. TURNER, Mr. HASTINGS of Florida, Mr. WOLF, Mr. CLEAVER, and Mr. HINCHEY) introduced the following bill; which was referred to the Committee on Ways and Means

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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 “Stephanie Tubbs Jones  
5 Collegiate Housing and Infrastructure Act of 2009”.

1 **SEC. 2. CHARITABLE ORGANIZATIONS PERMITTED TO**  
2 **MAKE COLLEGIATE HOUSING AND INFRA-**  
3 **STRUCTURE GRANTS.**

4 (a) IN GENERAL.—Section 501 of the Internal Rev-  
5 enue Code of 1986 (relating to exemption from tax on cor-  
6 porations, certain trusts, etc.) is amended by redesi-  
7 gnating subsection (r) as subsection (s) and by inserting  
8 after subsection (q) the following new subsection:

9 “(r) TREATMENT OF ORGANIZATIONS MAKING COL-  
10 LEGIATE HOUSING AND INFRASTRUCTURE IMPROVEMENT  
11 GRANTS.—

12 “(1) IN GENERAL.—For purposes of subsection  
13 (c)(3) and sections 170(c)(2)(B), 2055(a)(2), and  
14 2522(a)(2), an organization shall not fail to be  
15 treated as organized and operated exclusively for  
16 charitable or educational purposes solely because  
17 such organization makes collegiate housing and in-  
18 frastructure grants to an organization described in  
19 subsection (c)(7) which applies the grant to its colle-  
20 giate housing property.

21 “(2) HOUSING AND INFRASTRUCTURE  
22 GRANTS.—For purposes of paragraph (1), collegiate  
23 housing and infrastructure grants are grants to pro-  
24 vide, improve, operate or maintain collegiate housing  
25 property that may involve more than incidental so-  
26 cial, recreational, or private purposes, so long as

1 such grants are for purposes that would be permis-  
2 sible for a dormitory or other residential facility of  
3 the college or university with which the collegiate  
4 housing property is associated. A grant shall not be  
5 treated as a collegiate housing and infrastructure  
6 grant for purposes of paragraph (1) to the extent  
7 that such grant is used to provide physical fitness  
8 facilities.

9 “(3) COLLEGIATE HOUSING PROPERTY.—For  
10 purposes of this subsection, collegiate housing prop-  
11 erty is property in which, at the time of a grant or  
12 following the acquisition, lease, construction or  
13 modification of such property using such grant, sub-  
14 stantially all of the residents are full-time students  
15 at the college or university in the community where  
16 such property is located.

17 “(4) GRANTS TO CERTAIN ORGANIZATIONS  
18 HOLDING TITLE TO PROPERTY, ETC.—For purposes  
19 of this subsection, a collegiate housing and infra-  
20 structure grant to an organization described in sub-  
21 section (c)(2) or (c)(7) holding title to property ex-  
22 clusively for the benefit of an organization described  
23 in subsection (c)(7) shall be considered a grant to  
24 the organization described in subsection (c)(7) for  
25 whose benefit such property is held.”.

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

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