

115TH CONGRESS
2D SESSION

H. R. 5045

To amend the Internal Revenue Code of 1986 to allow taxpayers to designate overpayments of tax as contributions and to make additional contributions to the Stop Homelessness Fund, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 15, 2018

Ms. BARRAGÁN (for herself and Mrs. NAPOLITANO) introduced the following bill; which was referred to the Committee on Ways and Means, and in addition to the Committee on Financial Services, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned

A BILL

To amend the Internal Revenue Code of 1986 to allow taxpayers to designate overpayments of tax as contributions and to make additional contributions to the Stop Homelessness Fund, and for other purposes.

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 “Services, Tools, and
5 Opportunities to Prevent Homelessness Act of 2018” or
6 the “STOP Homelessness Act of 2018”.

1 **SEC. 2. CONTRIBUTIONS TO THE STOP HOMELESSNESS**
2 **FUND.**

3 (a) IN GENERAL.—Subchapter A of chapter 61 of the
4 Internal Revenue Code of 1986 is amended by adding at
5 the end the following new part:

6 **“PART IX—CONTRIBUTIONS TO THE STOP**
7 **HOMELESSNESS FUND**

“Sec. 6098. Contributions to the Stop Homelessness Fund.

8 **“SEC. 6098. CONTRIBUTIONS TO THE STOP HOMELESSNESS**
9 **FUND.**

10 “(a) IN GENERAL.—Every individual, with respect to
11 the taxpayer’s return for the taxable year of the tax im-
12 posed by chapter 1—

13 “(1) may designate that a specified portion (not
14 less than \$1) of any overpayment of tax shall be
15 paid over to the Stop Homelessness Fund in accord-
16 ance with the provisions of section 9512, and

17 “(2) in addition to any payment (if any) under
18 paragraph (1), may make a contribution to the
19 United States of an additional amount which shall
20 be paid over to such Fund.

21 “(b) MANNER AND TIME OF DESIGNATION AND CON-
22 TRIBUTION.—A designation and contribution under sub-
23 section (a) may be made with respect to any taxable
24 year—

1 “(1) at the time of filing the return of the tax
2 imposed by chapter 1 for such taxable year, or

3 “(2) at any other time (after such time of fil-
4 ing) specified in regulations prescribed by the Sec-
5 retary.

6 Such designation and contribution shall be made in such
7 manner as the Secretary prescribes by regulations except
8 that, if such designation is made at the time of filing the
9 return of the tax imposed by chapter 1 for such taxable
10 year, such designation shall be made either on the first
11 page of the return or on the page bearing the taxpayer’s
12 signature.

13 “(c) OVERPAYMENTS TREATED AS REFUNDED.—For
14 purposes of this title, any portion of an overpayment of
15 tax designated under subsection (a) shall be treated as—

16 “(1) being refunded to the taxpayer as of the
17 last date prescribed for filing the return of tax im-
18 posed by chapter 1 (determined without regard to
19 extensions) or, if later, the date the return is filed,
20 and

21 “(2) a contribution made by such taxpayer on
22 such date to the United States.”.

23 (b) STOP HOMELESSNESS FUND.—Subchapter A of
24 chapter 98 of the Internal Revenue Code of 1986 is
25 amended by adding at the end the following new section:

1 **“SEC. 9512. STOP HOMELESSNESS FUND.**

2 “(a) CREATION OF TRUST FUND.—There is estab-
3 lished in the Treasury of the United States a trust fund
4 to be known as the ‘Stop Homelessness Fund’, consisting
5 of such amounts as may be appropriated or credited to
6 such fund as provided in this section or section 9602(b).

7 “(b) TRANSFERS TO TRUST FUND.—There are here-
8 by appropriated to the Stop Homelessness Fund amounts
9 equal to the product of—

10 “(1) 2, multiplied by

11 “(2) the amounts designated and contributed
12 under section 6098.

13 “(c) EXPENDITURES.—Amounts in the Stop Home-
14 lessness Fund shall be available (and shall remain avail-
15 able until expended) to the Secretary of Housing and
16 Urban Development, in consultation with the Interagency
17 Council on Homelessness, the Secretary of Labor, the Sec-
18 retary of Veterans Affairs, and the Secretary of Health
19 and Human Services, for the purpose of providing housing
20 and services to homeless and formerly homeless individ-
21 uals through the development and implementation of new
22 and innovative strategies and existing evidence-based pro-
23 grams to prevent and end homelessness.

24 “(d) ADVANCE NOTICE.—The Secretary Housing and
25 Urban Development shall submit a detailed expenditure
26 plan for any amounts in the Stop Homelessness Fund to

1 the Committee on Financial Services and the Committee
2 on Appropriations of the House of Representatives and the
3 Committee on Banking, Housing, and Urban Affairs and
4 the Committee on Appropriations of the Senate not later
5 than 60 days prior to any expenditure of such amounts.

6 “(e) PRESIDENT’S ANNUAL BUDGET INFORMA-
7 TION.—Beginning with the President’s annual budget sub-
8 mission for fiscal year 2019 and every year thereafter, the
9 Secretary of Housing and Urban Development shall in-
10 clude a description of the use of funds from the Stop
11 Homelessness Fund from the previous fiscal year and the
12 proposed use of such funds for the next fiscal year.”.

13 (c) CLERICAL AMENDMENTS.—

14 (1) The table of parts for subchapter A of chap-
15 ter 61 of the Internal Revenue Code of 1986 is
16 amended by adding at the end the following new
17 item:

“PART IX. CONTRIBUTIONS TO THE STOP HOMELESSNESS FUND”.

18 (2) The table of sections for subchapter A of
19 chapter 98 of such Code is amended by adding at
20 the end the following new item:

“Sec. 9512. Stop Homelessness Fund.”.

21 (d) EFFECTIVE DATE.—The amendments made by
22 this section shall apply to taxable years beginning after
23 December 31, 2018.

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