

114TH CONGRESS  
2D SESSION

# H. R. 5290

To amend the Internal Revenue Code of 1986 to qualify homeless youth and veterans who are full-time students for purposes of the low income housing tax credit.

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## IN THE HOUSE OF REPRESENTATIVES

MAY 19, 2016

Mr. McDERMOTT (for himself, Mr. PAULSEN, Mr. ELLISON, and Mr. REICHERT) 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 qualify homeless youth and veterans who are full-time students for purposes of the 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. SHORT TITLE.**

4 This Act may be cited as the “Housing for Homeless  
5 Students Act of 2015”.

1 **SEC. 2. HOMELESS YOUTH AND VETERANS WHO ARE FULL-**  
2 **TIME STUDENTS QUALIFIED FOR PURPOSES**  
3 **OF THE LOW INCOME HOUSING TAX CREDIT.**

4 (a) IN GENERAL.—Section 42(i)(3)(D)(i) of the In-  
5 ternal Revenue Code of 1986 is amended by redesignating  
6 subclauses (II) and (III) as subclauses (IV) and (V), re-  
7 spectively, and by inserting after subclause (I) the fol-  
8 lowing new subclauses:

9 “(II) a full-time student who,  
10 during any portion of the 7-year pe-  
11 riod ending with the commencement  
12 of such individual’s continuous occu-  
13 pation of any low-income unit or  
14 units, was an individual described in  
15 section 725(2) of the McKinney-Vento  
16 Homeless Assistance Act (42 U.S.C.  
17 11434a),

18 “(III) a full-time student who,  
19 during any portion of the 5-year pe-  
20 riod ending with the commencement  
21 of such individual’s continuous occu-  
22 pation of any low-income unit or  
23 units, was an individual described in  
24 section 2002(1) of title 38, United  
25 States Code,”.

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

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