## 112TH CONGRESS 1ST SESSION H.R. 3076

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

## IN THE HOUSE OF REPRESENTATIVES

October 3, 2011

Mr. McDERMOTT (for himself, Mr. PAULSEN, Mr. ELLISON, and Mr. TIBERI) 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 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. 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)

and (IV), respectively, and by inserting after subclause (I) 1 2 the following new subclause: 3 "(II) a student who previously 4 was a homeless child or youth (as defined by section 725 of the McKinney-5 6 Vento Homeless Assistance Act),". (b) EFFECTIVE DATE.—The amendments made by 7 subsection (a) shall apply to determinations made before, 8 on, or after the date of the enactment of this Act. 9  $\bigcirc$