

113TH CONGRESS
1ST SESSION

H. R. 3145

To amend the Internal Revenue Code of 1986 to permit students who were homeless youths or homeless veterans to occupy low-income housing units.

IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 19, 2013

Mr. McDERMOTT (for himself, Mr. PAULSEN, and Mr. ELLISON) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to permit students who were homeless youths or homeless veterans to occupy low-income housing units.

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. STUDENTS WHO WERE HOMELESS YOUTHS OR**
4 **HOMELESS VETERANS PERMITTED TO OC-**
5 **CUPY LOW-INCOME HOUSING UNITS.**

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

1 “(II) a student who was (prior to
2 occupying such unit) a homeless child
3 or youth (as defined in section 725 of
4 the McKinney-Vento Homeless Assist-
5 ance Act),

6 “(III) a student who was (prior
7 to occupying such unit) a homeless
8 veteran (as defined in section 2002 of
9 title 38, United States Code),”.

10 (b) **EFFECTIVE DATE.**—The amendments made by
11 this section shall apply to determinations made on or after
12 the date of the enactment of this Act.

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