

104TH CONGRESS
2D SESSION

H. R. 3503

To amend the Internal Revenue Code of 1986 to prevent disqualification of low-income housing units for purposes of the low-income housing credit solely by reason of certain assignments of dependency deductions by full-time student single parents.

IN THE HOUSE OF REPRESENTATIVES

MAY 22, 1996

Mr. EWING 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 prevent disqualification of low-income housing units for purposes of the low-income housing credit solely by reason of certain assignments of dependency deductions by full-time student single parents.

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. LOW-INCOME HOUSING UNITS OCCUPIED BY**
4 **FULL-TIME STUDENT SINGLE PARENTS WHO**
5 **HAVE ASSIGNED DEPENDENCY DEDUCTION.**

6 (a) IN GENERAL.—Subclause (I) of section
7 42(i)(3)(D)(ii) of the Internal Revenue Code of 1986 is

1 amended by adding at the end the following: “(or such
2 children are dependents, as so defined, of another individ-
3 ual solely by reason of paragraph (2) or (4) of section
4 152(e)).”

5 (b) EFFECTIVE DATE.—The amendment made by
6 subsection (a) shall apply to periods after December 31,
7 1996.

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