

Notice 2000-13, 2000-9 IRB 732--IRC Sec(s). 42

February 28, 2000

This notice informs

(1) state and local housing credit agencies that allocate low-income housing tax credits under section 42 of the Internal Revenue Code and

(2) states and other issuers of tax-exempt private activity bonds under section 141, of the proper population figures to be used for calculating the 2000 calendar year population based component of the state housing credit ceiling (Credit Ceiling) under section 42(h)(3)(C)(i) and the 2000 calendar year volume cap (Volume Cap) under section 146.

The population figures both for the population-based component of the Credit Ceiling and for the Volume Cap are determined by reference to section 146(j). That section provides generally that determinations of population for any calendar year are made on the basis of the most recent census estimate of the resident population of a state (or issuing authority) released by the Bureau of the Census before the beginning of such calendar year.

The proper population figures for calculating the Credit Ceiling and the Volume Cap for the 2000 calendar year are the estimates of the resident population of the states, Puerto Rico, and the insular areas (American Samoa, Guam, Northern Mariana Islands, and U.S. Virgin Islands) of the United States for July 1, 1999, released by the Bureau of the Census on December 29, 1999, in press releases CB99-251, CB99-253, and CB99-254. For convenience, these estimates are reprinted below.

Resident Population Estimate for July 1, 1999.

Alabama 4,369,862

Alaska 619,500

American Samoa 63,781
Arizona 4,778,332
Arkansas 2,551,373
California 33,145,121
Colorado 4,056,133
Connecticut 3,282,031
Delaware 753,538
D.C. 519,000
Florida 15,111,244
Georgia 7,788,240
Guam 151,968
Hawaii 1,185,497
Idaho 1,251,700
Illinois 12,128,370
Indiana 5,942,901
Iowa 2,869,413
Kansas 2,654,052
Kentucky 3,960,825
Louisiana 4,372,035
Maine 1,253,040
Maryland 5,171,634
Massachusetts 6,175,169
Michigan 9,863,775
Minnesota 4,775,508

Mississippi 2,768,619
Missouri 5,468,338
Montana 882,779
Nebraska 1,666,028
Nevada 1,809,253
New Hampshire 1,201,134
New Jersey 8,143,412
New Mexico 1,739,844
New York 18,196,601
North Carolina 7,650,789
North Dakota 633,666
Northern Mariana Islands 69,216
Ohio 11,256,654
Oklahoma 3,358,044
Oregon 3,316,154
Pennsylvania 11,994,016
Puerto Rico 3,889,507
Rhode Island 990,819
South Carolina 3,885,736
South Dakota 733,133
Tennessee 5,483,535
Texas 20,044,141
U.S. Virgin Islands 119,615
Utah 2,129,836

Vermont 593,740

Virginia 6,872,912

Washington 5,756,361

West Virginia 1,806,928

Wisconsin 5,250,446

Wyoming 479,602

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