

Notice 99-10, 1999-6 IRB 16--IRC Sec(s).42

**Feb 08, 1999**

This notice informs:

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

states and other issuers of tax-exempt private activity bonds under section 141, of the proper population figures to be used for calculating the 1999 calendar year population-based component of the state housing credit ceiling (Credit Ceiling) under section 42(h)(3)(C)(i) and the 1999 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 1999 calendar year are the estimates of the resident population of states for July 1, 1998, released by the Bureau of the Census on December 31, 1998, in press release CB98-242. For convenience, these estimates are reprinted below.

RESIDENT POPULATION ESTIMATES FOR JULY 1, 1998

State Population

Alabama 4,351,999

Alaska 614,010

Arizona 4,668,631  
Arkansas 2,538,303  
California 32,666,550  
Colorado 3,970,971  
Connecticut 3,274,069  
Delaware 743,603  
D.C. 523,124  
Florida 14,915,980  
Georgia 7,642,207  
Hawaii 1,193,001  
Idaho 1,228,684  
Illinois 12,045,326  
Indiana 5,899,195  
Iowa 2,862,447  
Kansas 2,629,067  
Kentucky 3,936,499  
Louisiana 4,368,967  
Maine 1,244,250  
Maryland 5,134,808  
Massachusetts 6,147,132  
Michigan 9,817,242  
Minnesota 4,725,419  
Mississippi 2,752,092  
Missouri 5,438,559

Montana 880,453  
Nebraska 1,662,719  
Nevada 1,746,898  
New Hampshire 1,185,048  
New Jersey 8,115,011  
New Mexico 1,736,931  
New York 18,175,301  
North Carolina 7,546,493  
North Dakota 638,244  
Ohio 11,209,493  
Oklahoma 3,346,713  
Oregon 3,281,974  
Pennsylvania 12,001,451  
Rhode Island 998,480  
South Carolina 3,835,962  
South Dakota 738,171  
Tennessee 5,430,621  
Texas 19,759,614  
Utah 2,099,758  
Vermont 590,883  
Virginia 6,791,345  
Washington 5,689,263  
West Virginia 1,811,156  
Wisconsin 5,223,500

Wyoming 480,907

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