



1 dependents (as defined in section 152,  
2 determined without regard to sub-  
3 sections (b)(1), (b)(2), and (d)(1)(B)  
4 thereof) of another individual and  
5 such children are not dependents (as  
6 so defined) of another individual other  
7 than a parent of such children, or”.

8 (b) EFFECTIVE DATE.—The amendment made by  
9 this section shall apply to—

10 (1) housing credit amounts allocated before, on,  
11 or after the date of the enactment of this Act, and

12 (2) buildings placed in service before, on, or  
13 after such date to the extent paragraph (1) of sec-  
14 tion 42(h) of the Internal Revenue Code of 1986  
15 does not apply to any building by reason of para-  
16 graph (4) thereof.

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