

110TH CONGRESS  
1ST SESSION

# S. 839

To amend the Internal Revenue Code of 1986 to exclude amounts received as a military basic housing allowance from consideration as income for purposes of the low-income housing credit and qualified residential rental projects.

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IN THE SENATE OF THE UNITED STATES

MARCH 12, 2007

Mr. ROBERTS (for himself and Mr. BROWNBACK) introduced the following bill;  
which was read twice and referred to the Committee on Finance

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## A BILL

To amend the Internal Revenue Code of 1986 to exclude amounts received as a military basic housing allowance from consideration as income for purposes of the low-income housing credit and qualified residential rental projects.

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. SHORT TITLE.**

4       This Act may be cited as the “Military Access to  
5       Housing Act of 2007”.

1 **SEC. 2. EXCLUSION OF CERTAIN AMOUNTS FROM INCOME**  
2 **FOR PURPOSES OF ELIGIBILITY FOR CER-**  
3 **TAIN HOUSING PROVISIONS.**

4 (a) **IN GENERAL.**—The last sentence of 142(d)(2)(B)  
5 of the Internal Revenue Code of 1986 (relating to income  
6 of individuals; area median gross income) is amended to  
7 read as follows “For purposes of determining income  
8 under this subparagraph, subsections (g) and (h) of sec-  
9 tion 7872 shall not apply and any payments to a member  
10 of the Armed Forces under section 403 of title 37, United  
11 States Code, as a basic pay allowance for housing, shall  
12 be disregarded.”.

13 (b) **EFFECTIVE DATE.**—The amendment made by  
14 this section shall take effect with respect to determinations  
15 made after the date of the enactment of this Act.

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