

104TH CONGRESS  
1ST SESSION

# S. 417

To amend the Internal Revenue Code of 1986 with respect to the eligibility of veterans for mortgage revenue bond financing.

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## IN THE SENATE OF THE UNITED STATES

FEBRUARY 14 (legislative day, JANUARY 30), 1995

Mr. KOHL 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 with respect to the eligibility of veterans for mortgage revenue bond financing.

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. ELIGIBILITY OF VETERANS FOR MORTGAGE**  
4               **BONDS DETERMINED BY STATES.**

5       (a) IN GENERAL.—Paragraph (4) of section 143(l)  
6       of the Internal Revenue Code of 1986 (defining qualified  
7       veteran) is amended to read as follows:

8               “(4) QUALIFIED VETERAN.—For purposes of  
9       this subsection, the term ‘qualified veteran’ means  
10       any veteran who meets such requirements as may be

1       imposed by the State law pursuant to which quali-  
2       fied veterans' mortgage bonds are issued.''.  
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3       (b) EFFECTIVE DATE.—The amendment made by  
4 subsection (a) shall apply to bonds issued after the date  
5 of the enactment of this Act.

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