

109TH CONGRESS  
2D SESSION

# S. 3941

To amend the Internal Revenue Code of 1986 to fully allow students to live in units eligible for the low-income housing credit, and for other purposes.

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IN THE SENATE OF THE UNITED STATES

SEPTEMBER 26, 2006

Mr. SANTORUM 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 fully allow students to live in units eligible for the low-income housing credit, and for other purposes.

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. CLARIFICATION OF STUDENT HOUSING ELIGI-**  
4 **BLE FOR LOW-INCOME HOUSING CREDIT.**

5 (a) IN GENERAL.—Section 42(i)(3)(D) of the Inter-  
6 nal Revenue Code of 1986 (relating to certain students  
7 not to disqualify unit) is amended by striking all after  
8 clause (i) and inserting the following:

9 “(ii) entirely by full-time students if  
10 such students are—

1 “(I) single parents and their chil-  
2 dren,

3 “(II) married and file a joint re-  
4 turn, or

5 “(III) adult students fulfilling  
6 the requirements for a secondary  
7 school education or secondary edu-  
8 cation equivalency diploma.

9 For purposes of determining whether a unit is  
10 occupied by a full-time student, an individual  
11 under the age of 19 years who attends kinder-  
12 garten through grade 12 shall not be taken into  
13 account.”.

14 (b) EFFECTIVE DATE.—The amendment made by  
15 this section shall take effect on the date of the enactment  
16 of this Act.

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