

104<sup>TH</sup> CONGRESS  
2<sup>D</sup> SESSION

# H. R. 3503

To amend the Internal Revenue Code of 1986 to prevent disqualification of low-income housing units for purposes of the low-income housing credit solely by reason of certain assignments of dependency deductions by full-time student single parents.

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## IN THE HOUSE OF REPRESENTATIVES

MAY 22, 1996

Mr. EWING introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to prevent disqualification of low-income housing units for purposes of the low-income housing credit solely by reason of certain assignments of dependency deductions by full-time student single parents.

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. LOW-INCOME HOUSING UNITS OCCUPIED BY**  
4                               **FULL-TIME STUDENT SINGLE PARENTS WHO**  
5                               **HAVE ASSIGNED DEPENDENCY DEDUCTION.**

6       (a) IN GENERAL.—Subclause (I) of section  
7       42(i)(3)(D)(ii) of the Internal Revenue Code of 1986 is

1 amended by adding at the end the following: “(or such  
2 children are dependents, as so defined, of another individ-  
3 ual solely by reason of paragraph (2) or (4) of section  
4 152(e)).”

5 (b) EFFECTIVE DATE.—The amendment made by  
6 subsection (a) shall apply to periods after December 31,  
7 1996.

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