

109TH CONGRESS  
1ST SESSION

# H. R. 1548

To amend the Internal Revenue Code of 1986 to provide for collegiate housing and infrastructure grants.

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## IN THE HOUSE OF REPRESENTATIVES

APRIL 12, 2005

Mr. RYAN of Wisconsin (for himself and Mr. CARDIN) 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 provide for collegiate housing and infrastructure grants.

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 “Collegiate Housing and  
5 Infrastructure Act of 2005”.

6 **SEC. 2. CHARITABLE ORGANIZATIONS PERMITTED TO**  
7 **MAKE COLLEGIATE HOUSING AND INFRA-**  
8 **STRUCTURE GRANTS.**

9 (a) IN GENERAL.—Section 501 of the Internal Rev-  
10 enue Code of 1986 (relating to exemption from tax on cor-

1 porations, certain trusts, etc.) is amended by redesignig-  
2 nating subsection (q) as subsection (r) and by inserting  
3 after subsection (p) the following new subsection:

4 “(q) TREATMENT OF ORGANIZATIONS MAKING COL-  
5 LEGIATE HOUSING AND INFRASTRUCTURE IMPROVEMENT  
6 GRANTS.—

7 “(1) IN GENERAL.—For purposes of subsection  
8 (c)(3) and sections 170(c)(2)(B), 2055(a)(2), and  
9 2522(a)(2), an organization shall not fail to be  
10 treated as organized and operated exclusively for  
11 charitable or educational purposes solely because  
12 such organization makes collegiate housing and in-  
13 frastructure grants to an organization described in  
14 subsection (c)(7), so long as, at the time of the  
15 grant, substantially all of the active members of the  
16 recipient organization are full-time students at the  
17 college or university with which such recipient orga-  
18 nization is associated.

19 “(2) HOUSING AND INFRASTRUCTURE  
20 GRANTS.—For purposes of paragraph (1), collegiate  
21 housing and infrastructure grants are grants to pro-  
22 vide, improve, operate, or maintain collegiate hous-  
23 ing that may involve more than incidental social,  
24 recreational, or private purposes, so long as such  
25 grants are for purposes that would be permissible

1 for a dormitory of the college or university referred  
2 to in paragraph (1). A grant shall not be treated as  
3 a collegiate housing and infrastructure grant for  
4 purposes of paragraph (1) to the extent that such  
5 grant is used to provide physical fitness equipment.

6 “(3) GRANTS TO CERTAIN ORGANIZATIONS  
7 HOLDING TITLE TO PROPERTY, ETC.—For purposes  
8 of this subsection, a collegiate housing and infra-  
9 structure grant to an organization described in sub-  
10 section (c)(2) or (c)(7) holding title to property ex-  
11 clusively for the benefit of an organization described  
12 in subsection (c)(7) shall be considered a grant to  
13 the organization described in subsection (c)(7) for  
14 whose benefit such property is held.”

15 (b) EFFECTIVE DATE.—The amendment made by  
16 this section shall apply to grants made in taxable years  
17 ending after the date of the enactment of this Act.

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