

110TH CONGRESS
2D SESSION

H. R. 5823

To amend the Internal Revenue Code of 1986 to allow taxpayers to designate a portion of their income tax payment to provide assistance to homeless veterans, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

APRIL 16, 2008

Mr. ISRAEL (for himself, Mr. KING of New York, Mr. BISHOP of New York, and Mrs. GILLIBRAND) introduced the following bill; which was referred to the Committee on Ways and Means, and in addition to the Committee on Veterans' Affairs, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned

A BILL

To amend the Internal Revenue Code of 1986 to allow taxpayers to designate a portion of their income tax payment to provide assistance to homeless veterans, 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. DESIGNATION OF INCOME TAX PAYMENTS TO**
4 **HOMELESS VETERANS ASSISTANCE FUND.**

5 (a) IN GENERAL.—Subchapter A of chapter 61 of the
6 Internal Revenue Code of 1986 (relating to information

1 and returns) is amended by adding at the end the fol-
2 lowing new part:

3 **“PART IX—DESIGNATION OF INCOME TAX PAY-**
4 **MENTS TO HOMELESS VETERANS ASSIST-**
5 **ANCE FUND**

“Sec. 6098. Designation to Homeless Veterans Assistance Fund.

6 **“SEC. 6098. DESIGNATION TO HOMELESS VETERANS AS-**
7 **SISTANCE FUND.**

8 “(a) IN GENERAL.—Every individual (other than a
9 nonresident alien) whose adjusted income tax liability for
10 the taxable year is \$3 or more may designate that \$3 shall
11 be paid over to the Homeless Veterans Assistance Fund
12 in accordance with the provisions of section 9511. In the
13 case of a joint return of husband and wife having an ad-
14 justed income tax liability of \$6 or more, each spouse may
15 designate that \$3 shall be paid to the fund.

16 “(b) ADJUSTED INCOME TAX LIABILITY.—For pur-
17 poses of subsection (a), the term ‘adjusted income tax li-
18 ability’ means, for any individual for any taxable year, the
19 excess (if any) of—

20 “(1) the income tax liability (as defined in sec-
21 tion 6096(b)) of the individual for the taxable year,
22 over

23 “(2) any amount designated by the individual
24 (and, in the case of a joint return, any amount des-

1 ignated by the individual’s spouse) under section
2 6096(a) for such taxable year.

3 “(c) MANNER AND TIME OF DESIGNATION.—A des-
4 ignation under subsection (a) may be made with respect
5 to any taxable year—

6 “(1) at the time of filing the return of the tax
7 imposed by chapter 1 for such taxable year, or

8 “(2) at any other time (after the time of filing
9 the return of the tax imposed by chapter 1 for such
10 taxable year) specified in regulations prescribed by
11 the Secretary.

12 Such designation shall be made in such manner as the
13 Secretary prescribes by regulations except that, if such
14 designation is made at the time of filing the return of the
15 tax imposed by chapter 1 for such taxable year, such des-
16 ignation shall be made either on the first page of the re-
17 turn or on the page bearing the taxpayer’s signature.”

18 (b) HOMELESS VETERANS ASSISTANCE FUND.—
19 Subchapter A of chapter 98 of such Code (relating to es-
20 tablishment of trust funds) is amended by adding at the
21 end the following new section:

22 **“SEC. 9511. HOMELESS VETERANS ASSISTANCE FUND.**

23 “(a) CREATION OF TRUST FUND.—There is estab-
24 lished in the Treasury of the United States a trust fund
25 to be known as the ‘Homeless Veterans Assistance Fund’,

1 consisting of such amounts as may be appropriated or
2 credited to such fund as provided in this section or section
3 9602(b).

4 “(b) TRANSFERS TO TRUST FUND.—There are here-
5 by appropriated to the Homeless Veterans Assistance
6 Fund amounts equivalent to the amounts designated
7 under section 6098.

8 “(c) EXPENDITURES.—Amounts in the Homeless
9 Veterans Assistance Fund shall be available, as provided
10 in appropriation Acts, only for the purpose of providing
11 assistance to homeless veterans. Such amounts shall be
12 used to supplement, not supplant, existing funding for
13 such assistance.”

14 (c) CLERICAL AMENDMENTS.—

15 (1) The table of parts for subchapter A of chap-
16 ter 61 of such Code is amended by adding at the
17 end the following new item:

“PART IX. DESIGNATION OF INCOME TAX PAYMENTS TO HOMELESS
VETERANS ASSISTANCE FUND.”

18 (2) The table of sections for subchapter A of
19 chapter 98 of such Code is amended by adding at
20 the end the following new item:

“Sec. 9511. Homeless Veterans Assistance Fund.”

1 (d) EFFECTIVE DATE.—The amendments made by
2 this section shall apply to taxable years beginning after
3 the date of the enactment of this Act.

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