

111TH CONGRESS  
1ST SESSION

# H. R. 2562

To amend the Internal Revenue Code of 1986 to extend the first-time homebuyer credit for one year for members of the Armed Services of the United States serving outside the United States in 2009.

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## IN THE HOUSE OF REPRESENTATIVES

MAY 21, 2009

Mr. KIND (for himself, Mr. KAGEN, Mr. SAM JOHNSON of Texas, and Mr. BOUSTANY) 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 extend the first-time homebuyer credit for one year for members of the Armed Services of the United States serving outside the United States in 2009.

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 “Service Members  
5 Home Ownership Act of 2009”.

1 **SEC. 2. EXTENSION OF FIRST-TIME HOMEBUYER CREDIT**  
2 **FOR MEMBERS OF THE ARMED FORCES**  
3 **SERVING OUTSIDE THE UNITED STATES.**

4 (a) IN GENERAL.—Subsection (h) of section 36 of the  
5 Internal Revenue Code of 1986 is amended—

6 (1) by striking “This section” and inserting the  
7 following:

8 “(1) IN GENERAL.—This section”, and

9 (2) by adding at the end the following:

10 “(2) SPECIAL RULES FOR MEMBERS OF ARMED  
11 FORCES OUTSIDE UNITED STATES.—In the case of  
12 an individual serving on qualified official extended  
13 duty outside of the United States as a member of  
14 the Armed Forces of the United States for a period  
15 in 2009 before December 1, 2009, of not less than  
16 90 days—

17 “(A) paragraph (1) shall be applied by  
18 substituting ‘December 1, 2010’ for ‘December  
19 1, 2009’,

20 “(B) subsection (f)(4)(D) shall be applied  
21 by substituting ‘December 1, 2010’ for ‘Decem-  
22 ber 1, 2009’, and

23 “(C) in lieu of subsection (g), in the case  
24 of a purchase of a principal residence after No-  
25 vember 30, 2009, and before December 1,  
26 2010, the taxpayer may elect to treat such pur-

1           chase as made on December 31, 2009, for pur-  
2           poses of this section (other than subsections (c)  
3           and (f)(4)(D)).

4           For purposes of the preceding sentence, the term  
5           ‘qualified official extended duty’ has the meaning  
6           given such term by section 121(d)(9).”.

7           (b) COORDINATION WITH FIRST-TIME HOMEBUYER  
8           CREDIT FOR DISTRICT OF COLUMBIA.—Paragraph (4) of  
9           section 1400C(e) of such Code is amended by inserting  
10          “(December 1, 2010, in the case of a purchase subject  
11          to section 36(h)(2))” after “December 1, 2009”.

12          (c) EFFECTIVE DATE.—The amendments made by  
13          this section shall apply to residences purchased after No-  
14          vember 30, 2009.

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