

111TH CONGRESS
1ST SESSION

H. R. 3389

To amend title 37, United States Code, to ensure that members of the Armed Forces stationed outside the United States during 2009 can take full advantage of the credits available for first-time home buyers, to provide for the waiver of recapture of the credit for members who are restationed, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

JULY 29, 2009

Mr. FORBES introduced the following bill; which was referred to the Committee on Ways and Means, and in addition to the Committee on Armed Services, 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 title 37, United States Code, to ensure that members of the Armed Forces stationed outside the United States during 2009 can take full advantage of the credits available for first-time home buyers, to provide for the waiver of recapture of the credit for members who are restationed, 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,*

1 **SECTION 1. SHORT TITLE.**

2 This Act may be cited as the “Bring Assistance to
3 Heroes Act of 2009”.

4 **SEC. 2. MODIFICATIONS OF FIRST-TIME HOMEBUYER**
5 **CREDIT FOR MILITARY PERSONNEL.**

6 (a) EXTENSION OF FIRST-TIME HOMEBUYER CREDIT
7 FOR MILITARY PERSONNEL STATIONED OUTSIDE THE
8 UNITED STATES; WAIVER OF RECAPTURE OF CREDIT.—
9 Section 403 of title 37, United States Code, is amended
10 by adding at the end the following new subsection:

11 “(p) APPLICATION OF FIRST-TIME HOMEBUYER
12 CREDIT FOR MILITARY PERSONNEL.—(1) Section 36(h)
13 of the Internal Revenue Code of 1986, relating to termi-
14 nation of first-time homebuyer credit, shall be applied by
15 substituting ‘December 1, 2010’ for ‘December 1, 2009’
16 if the taxpayer (or the spouse of the taxpayer) serves on
17 qualified official extended duty (as defined in section
18 121(d)(9)(C) of the Internal Revenue Code of 1986) out-
19 side the United States at any time during the 1st 11
20 months of 2009.

21 “(2)(A) In the case of a member of the Armed
22 Forces—

23 “(i) paragraph (1) of section 36(f) of the Inter-
24 nal Revenue Code of 1986, shall not apply; and

25 “(ii) paragraph (2) of such section shall not
26 apply if—

1 “(I) such member receives Government or-
2 ders for service on qualified official extended
3 duty (as defined in section 121(d)(9)(C) of the
4 Internal Revenue Code of 1986); and

5 “(II) such orders are received after the
6 date of the purchase of the principal residence
7 and before the date that paragraph (2) of such
8 section 36(f) would otherwise apply.

9 “(B) Subparagraph (A) applies regardless of whether
10 the Government orders provide for the return of the mem-
11 ber to the original duty station at the end of such extended
12 duty.”.

13 (b) EFFECTIVE DATE.—The amendment made by
14 subsection (a) shall take effect as if included in the
15 amendments made by section 1006 of the American Re-
16 covery and Reinvestment Tax Act of 2009.

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