

114TH CONGRESS
1ST SESSION

H. R. 2591

To amend the Internal Revenue Code of 1986 to allow taxpayers to designate overpayments of tax as contributions and to make additional contributions to the Homeless Veterans Assistance Fund, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

JUNE 1, 2015

Mr. ISRAEL (for himself, Mr. MURPHY of Pennsylvania, Ms. FRANKEL of Florida, Mr. CARTWRIGHT, Ms. BORDALLO, Mr. LOWENTHAL, Mr. HONDA, Mr. LOEBSACK, Mr. GRIJALVA, and Mrs. DINGELL) 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 overpayments of tax as contributions and to make additional contributions to the Homeless Veterans Assistance Fund, 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. SHORT TITLE.**

4 This Act may be cited as the “Homeless Veterans As-
5 sistance Fund Act of 2015”.

1 **SEC. 2. CONTRIBUTIONS TO THE HOMELESS VETERANS AS-**
2 **SISTANCE FUND.**

3 (a) IN GENERAL.—Subchapter A of chapter 61 of the
4 Internal Revenue Code of 1986 is amended by adding at
5 the end the following new part:

6 **“PART IX—CONTRIBUTIONS TO THE HOMELESS**
7 **VETERANS ASSISTANCE FUND**

“Sec. 6098. Contributions to the Homeless Veterans Assistance Fund.

8 **“SEC. 6098. CONTRIBUTIONS TO THE HOMELESS VETERANS**
9 **ASSISTANCE FUND.**

10 “(a) IN GENERAL.—Every individual, with respect to
11 the taxpayer’s return for the taxable year of the tax im-
12 posed by chapter 1—

13 “(1) may designate that a specified portion (not
14 less than \$1) of any overpayment of tax shall be
15 paid over to the Homeless Veterans Assistance Fund
16 in accordance with the provisions of section 9512,
17 and

18 “(2) in addition to any payment (if any) under
19 paragraph (1), may make a contribution to the
20 United States of an additional amount which shall
21 be paid over to such Fund.

22 “(b) MANNER AND TIME OF DESIGNATION AND CON-
23 TRIBUTION.—A designation and contribution under sub-
24 section (a) may be made with respect to any taxable
25 year—

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

3 “(2) at any other time (after such time of fil-
4 ing) specified in regulations prescribed by the Sec-
5 retary.

6 Such designation and contribution shall be made in such
7 manner as the Secretary prescribes by regulations except
8 that, if such designation is made at the time of filing the
9 return of the tax imposed by chapter 1 for such taxable
10 year, such designation shall be made either on the first
11 page of the return or on the page bearing the taxpayer’s
12 signature.

13 “(c) OVERPAYMENTS TREATED AS REFUNDED.—For
14 purposes of this title, any portion of an overpayment of
15 tax designated under subsection (a) shall be treated as—

16 “(1) being refunded to the taxpayer as of the
17 last date prescribed for filing the return of tax im-
18 posed by chapter 1 (determined without regard to
19 extensions) or, if later, the date the return is filed,
20 and

21 “(2) a contribution made by such taxpayer on
22 such date to the United States.”.

23 (b) HOMELESS VETERANS ASSISTANCE FUND.—
24 Subchapter A of chapter 98 of the Internal Revenue Code

1 of 1986 is amended by adding at the end the following
2 new section:

3 **“SEC. 9512. HOMELESS VETERANS ASSISTANCE FUND.**

4 “(a) CREATION OF TRUST FUND.—There is estab-
5 lished in the Treasury of the United States a trust fund
6 to be known as the ‘Homeless Veterans Assistance Fund’,
7 consisting of such amounts as may be appropriated or
8 credited to such fund as provided in this section or section
9 9602(b).

10 “(b) TRANSFERS TO TRUST FUND.—There are here-
11 by appropriated to the Homeless Veterans Assistance
12 Fund amounts equivalent to the amounts designated and
13 contributed under section 6098.

14 “(c) EXPENDITURES.—

15 “(1) IN GENERAL.—Subject to paragraphs (2)
16 and (3), amounts in the Homeless Veterans Assist-
17 ance Fund shall be available (and shall remain avail-
18 able until expended) to the Department of Veterans
19 Affairs, in consultation with the Department of
20 Labor Veterans’ Employment and Training Service
21 and the Department of Housing and Urban Develop-
22 ment, for the purpose of providing services to home-
23 less veterans, through—

1 “(A) the development and implementation
2 of new and innovative strategies to prevent and
3 end veteran homelessness, and

4 “(B) any homeless veteran program ad-
5 ministered by the Department of Veterans Af-
6 fairs, the Department of Labor Veterans’ Em-
7 ployment and Training Service, and the Depart-
8 ment of Housing and Urban Development.

9 “(2) ADDITIONAL ALLOCATIONS.—The Sec-
10 retary of Veterans Affairs is authorized to make
11 transfers from the amounts described in paragraph
12 (1) to the Department of Labor Veterans’ Employ-
13 ment and Training Service and the Department of
14 Housing and Urban Development for the purpose of
15 supporting programs that serve homeless veterans.

16 “(3) ADVANCE NOTICE.—The Secretary of Vet-
17 erans Affairs, in collaboration with the Secretary of
18 Labor and the Secretary of Housing and Urban De-
19 velopment, shall submit a detailed expenditure plan
20 for any amounts in the Homeless Veterans Assist-
21 ance Fund to the Committees on Veterans’ Affairs
22 and Committees on Appropriations of the House of
23 Representatives and of the Senate not later than 60
24 days prior to any expenditure of such amounts.

1 “(d) PRESIDENT’S ANNUAL BUDGET INFORMA-
2 TION.—Beginning with the President’s annual budget sub-
3 mission for fiscal year 2017 and every year thereafter, the
4 Department of Veterans Affairs, the Department of
5 Labor, and the Department of Housing and Urban Devel-
6 opment shall include a description of the use of funds from
7 the Homeless Veterans Assistance Fund from the previous
8 fiscal year and the proposed use of such funds for the next
9 fiscal year.”.

10 (c) CLERICAL AMENDMENTS.—

11 (1) The table of parts for subchapter A of chap-
12 ter 61 of the Internal Revenue Code of 1986 is
13 amended by adding at the end the following new
14 item:

“PART IX. CONTRIBUTIONS TO THE HOMELESS VETERANS ASSISTANCE
FUND”.

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

“Sec. 9512. Homeless Veterans Assistance Fund.”.

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

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