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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

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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.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the ''Homeless Veterans Assistance Fund Act of 2015''.

SEC. 2. CONTRIBUTIONS TO THE HOMELESS VETERANS ASSISTANCE FUND.

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

"PART IX—CONTRIBUTIONS TO THE HOMELESS VETERANS ASSISTANCE FUND

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

"SEC. 6098. CONTRIBUTIONS TO THE HOMELESS VETERANS ASSISTANCE FUND.

"(a) IN GENERAL.—Every individual, with respect to the taxpayer's return for the taxable year of the tax imposed by chapter 1—

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

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

"(b) MANNER AND TIME OF DESIGNATION AND CONTRIBUTION.—A designation and contribution under subsection (a) may be made with respect to any taxable year—

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

"(2) at any other time (after such time of filing) specified in regulations prescribed by the Secretary.

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

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

"(1) being refunded to the taxpayer as of the last date prescribed for filing the return of tax imposed by chapter 1 (determined without regard to extensions) or, if later, the date the return is filed, and

"(2) a contribution made by such taxpayer on such date to the United States.".

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

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

"SEC. 9512. HOMELESS VETERANS ASSISTANCE FUND.

"(a) CREATION OF TRUST FUND.—There is established in the Treasury of the United States a trust fund to be known as the 'Homeless Veterans Assistance Fund', consisting of such amounts as may be appropriated or credited to such fund as provided in this section or section 9602(b).

"(b) TRANSFERS TO TRUST FUND.—There are hereby appropriated to the Homeless Veterans Assistance Fund amounts equivalent to the amounts designated and contributed under section 6098.

"(c) EXPENDITURES.—

"(1) IN GENERAL.—Subject to paragraphs (2) and (3), amounts in the Homeless Veterans Assistance Fund shall be available (and shall remain available until expended) to the Department of Veterans Affairs, in consultation with the Department of Labor Veterans' Employment and Training Service and the Department of Housing and Urban Development, for the purpose of providing services to homeless veterans, through—

"(A) the development and implementation of new and innovative strategies to prevent and end veteran homelessness, and

"(B) any homeless veteran program administered by the Department of Veterans Affairs, the Department of Labor Veterans' Employment and Training Service, and the Department of Housing and Urban Development.

"(2) ADDITIONAL ALLOCATIONS.—The Secretary of Veterans Affairs is authorized to make transfers from the amounts described in paragraph (1) to the Department of Labor Veterans' Employment and Training Service and the Department of Housing and Urban Development for the purpose of supporting programs that serve homeless veterans.

"(3) ADVANCE NOTICE.—The Secretary of Veterans Affairs, in collaboration with the Secretary of Labor and the Secretary of Housing and Urban Development, shall submit a detailed expenditure plan for any amounts in the Homeless Veterans Assistance Fund to the Committees on Veterans' Affairs and Committees on Appropriations of the House of Representatives and of the Senate not later than 60 days prior to any expenditure of such amounts.

"(d) PRESIDENT'S ANNUAL BUDGET INFORMATION.—Beginning with the President's annual budget submission for fiscal year 2017 and every year thereafter, the Department of Veterans Affairs, the Department of Labor, and the Department of Housing and Urban Development shall include a description of the use of funds from the Homeless Veterans Assistance Fund from the previous fiscal year and the proposed use of such funds for the next fiscal year.".

(c) CLERICAL AMENDMENTS.—

(1) The table of parts for subchapter A of chapter 61 of the Internal Revenue Code of 1986 is amended by adding at the end the following new item:

"PART IX. CONTRIBUTIONS TO THE HOMELESS VETERANS ASSISTANCE FUND".

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

"Sec. 9512. Homeless Veterans Assistance Fund.".

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

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