

119TH CONGRESS
1ST SESSION

H. R. 5529

To amend the Internal Revenue Code of 1986 to disregard veteran disability compensation or pension payments in determining income for purposes of the low income housing tax credit and qualified residential rental project bonds.

IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 19, 2025

Ms. SÁNCHEZ (for herself, Mr. KELLY of Pennsylvania, Mr. GOMEZ, and Mr. MOORE of Utah) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to disregard veteran disability compensation or pension payments in determining income for purposes of the low income housing tax credit and qualified residential rental project bonds.

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 “Fair Housing for
5 Disabeled Veterans Act”.

1 **SEC. 2. TREATMENT OF VETERAN DISABILITY COMPENSA-**
2 **TION OR PENSION PAYMENTS FOR PURPOSES**
3 **OF LOW INCOME HOUSING TAX CREDIT AND**
4 **RESIDENTIAL RENTAL PROJECT BONDS.**

5 (a) **IN GENERAL.**—Section 142(d)(2)(B) of the Inter-
6 nal Revenue Code of 1986 is amended by adding at the
7 end the following new clause:

8 “(v) **VETERAN DISABILITY COMPENSA-**
9 **TION OR PENSION.**—For purposes of deter-
10 mining income under this subparagraph,
11 payments of disability compensation or
12 pension under chapter 11 or 15 of title 38,
13 United States Code, shall be disregarded.”.

14 (b) **EFFECTIVE DATE.**—The amendments made by
15 this section shall apply to determinations made after the
16 date of the enactment of this Act.

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