

**HR 3875**

To amend the Internal Revenue Code of 1986 to provide that qualified homeowner downpayment assistance is a charitable purpose.

**Congress:** 108 (2003–2005, Ended)  
**Chamber:** House  
**Policy Area:** Taxation  
**Introduced:** Mar 2, 2004  
**Current Status:** Referred to the House Committee on Ways and Means.  
**Latest Action:** Referred to the House Committee on Ways and Means. (Mar 2, 2004)  
**Official Text:** <https://www.congress.gov/bill/108th-congress/house-bill/3875>

**Sponsor**

**Name:** Rep. Collins, Mac [R-GA-8]  
**Party:** Republican • **State:** GA • **Chamber:** House

**Cosponsors** (1 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Becerra, Xavier [D-CA-31]	D · CA		Mar 2, 2004

**Committee Activity**

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Mar 2, 2004

**Subjects & Policy Tags**

**Policy Area:**

Taxation

**Related Bills**

*No related bills are listed.*

**Summary** (as of Mar 2, 2004)

Amends the Internal Revenue Code to designate the provision of qualified homeowner dowpayment assistance as a "charitable purpose" for purposes of income, estate, and gift taxes. Defines "qualified homeowner downpayment assistance" as a gift of cash for the purpose of providing any downpayment for the purchase of a principal residence. Denies an income tax deduction to certain donors of homeowner downpayment assistance who receive a direct financial benefit in connection with the purchase of a principal residence for which the purchaser received downpayment assistance.

## Actions Timeline

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- **Mar 2, 2004:** Introduced in House
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