

S 3941

A bill to amend the Internal Revenue Code of 1986 to fully allow students to live in units eligible for the low-income housing credit, and for other purposes.

Congress: 109 (2005–2007, Ended)

Chamber: Senate

Policy Area: Taxation

Introduced: Sep 26, 2006

Current Status: Read twice and referred to the Committee on Finance.

Latest Action: Read twice and referred to the Committee on Finance. (Sep 26, 2006)

Official Text: <https://www.congress.gov/bill/109th-congress/senate-bill/3941>

Sponsor

Name: Sen. Santorum, Rick [R-PA]

Party: Republican • **State:** PA • **Chamber:** Senate

Cosponsors

No cosponsors are listed for this bill.

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Sep 26, 2006

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Summary (as of Sep 26, 2006)

Amends the Internal Revenue Code to allow certain full-time students to live in housing units eligible for the low-income housing tax credit if they are: (1) single parents with children; (2) married and filing a joint return; or (3) adult students fulfilling the requirements for a high school diploma. Exempts any individual under the age of 19 years who attends kindergarten through grade 12 from classification as a full-time student for purposes of the tax credit.

Actions Timeline

- **Sep 26, 2006:** Introduced in Senate
- **Sep 26, 2006:** Sponsor introductory remarks on measure. (CR S10189-10190)
- **Sep 26, 2006:** Read twice and referred to the Committee on Finance.