

HR 3296

Frank Adelman Manufactured Housing Community Sustainability Act

Congress: 115 (2017–2019, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Jul 19, 2017

Current Status: Referred to the House Committee on Ways and Means.

Latest Action: Referred to the House Committee on Ways and Means. (Jul 19, 2017)

Official Text: <https://www.congress.gov/bill/115th-congress/house-bill/3296>

Sponsor

Name: Rep. Ellison, Keith [D-MN-5]

Party: Democratic • **State:** MN • **Chamber:** House

Cosponsors (3 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Evans, Dwight [D-PA-2]	D · PA		Jul 26, 2017
Rep. Polis, Jared [D-CO-2]	D · CO		Aug 29, 2017
Rep. Kuster, Ann M. [D-NH-2]	D · NH		Oct 24, 2017

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Jul 19, 2017

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
115 S 1581	Related bill	Jul 19, 2017: Read twice and referred to the Committee on Finance.

Frank Adelman Manufactured Housing Community Sustainability Act

This bill amends the Internal Revenue Code to allow a business-related tax credit equal to 75% of the gain from the sale or exchange of real property to a qualified manufactured home community cooperative or corporation if: (1) the property is acquired for use as a manufactured home community, (2) the seller (or any related person) owned the property for at least two years before the sale or exchange, and (3) the property is transferred subject to a binding covenant that the property will be used as a manufactured home community for at least 50 years.

A "qualified manufactured home community cooperative or corporation" is a cooperative or a nonprofit corporation established pursuant to the laws of the state in which the property is located. The bill specifies membership and governance requirements for the communities owned by the cooperative or nonprofit corporation.

The bill also imposes a tax on buyers who violate the covenant to use the property for manufactured housing for at least 50 years.

Actions Timeline

- **Jul 19, 2017:** Introduced in House
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