

## HR 3399

### Fair Tax Treatment for Manufactured Housing Community Cooperatives Act

**Congress:** 115 (2017–2019, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** Jul 26, 2017

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

**Latest Action:** Referred to the House Committee on Ways and Means. (Jul 26, 2017)

**Official Text:** <https://www.congress.gov/bill/115th-congress/house-bill/3399>

### Sponsor

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

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

### Cosponsors

*No cosponsors are listed for this bill.*

### Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Jul 26, 2017

### Subjects & Policy Tags

#### Policy Area:

Taxation

### Related Bills

Bill	Relationship	Last Action
115 HR 948	Related bill	<b>Feb 7, 2017:</b> Referred to the Committee on Ways and Means, and in addition to the Committee on Financial Services, 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.

### Summary (as of Jul 26, 2017)

### Fair Tax Treatment for Manufactured Housing Community Cooperatives Act

This bill amends the Internal Revenue Code to allow tenant-stockholders of a cooperative housing corporation to claim a deduction for real estate taxes and interest paid or incurred for land that is owned or leased by the corporation for dwelling purposes. (Under current law, the deduction applies to buildings and does not include land.)

### Actions Timeline

- **Jul 26, 2017:** Introduced in House
- **Jul 26, 2017:** Referred to the House Committee on Ways and Means.