

S 1106

Rent Relief Act of 2019

Congress: 116 (2019–2021, Ended)

Chamber: Senate

Policy Area: Taxation

Introduced: Apr 10, 2019

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

Latest Action: Read twice and referred to the Committee on Finance. (Apr 10, 2019)

Official Text: <https://www.congress.gov/bill/116th-congress/senate-bill/1106>

Sponsor

Name: Sen. Harris, Kamala D. [D-CA]

Party: Democratic • **State:** CA • **Chamber:** Senate

Cosponsors (3 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Blumenthal, Richard [D-CT]	D · CT		Apr 10, 2019
Sen. Hassan, Margaret Wood [D-NH]	D · NH		Apr 10, 2019
Sen. Gillibrand, Kirsten E. [D-NY]	D · NY		May 1, 2019

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Apr 10, 2019

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
116 HR 2169	Identical bill	Apr 9, 2019: Referred to the House Committee on Ways and Means.

Rent Relief Act of 2019

This bill allows a refundable tax credit for individuals who pay rent for a principal residence that exceeds 30% of the individual's gross income for the taxable year.

The amount of the credit ranges from 25% to 100% of the excess rent, depending on the gross income of the taxpayer. The credit is not available for taxpayers with gross income that exceeds \$100,000 (\$125,000 for a taxpayer whose principal residence is located in a high-cost area, as defined by the bill). Rent that exceeds 100% of the small area fair market rent (including the utility allowance) for the residence may not be taken into account for the purpose of determining the amount of the credit.

For individuals who reside in government-subsidized housing, the bill allows a credit equal to 1/12 of the rent paid by the taxpayer (and not subsidized under the program) during the year with respect to the residence.

The Department of the Treasury must establish a program for making advance payments of the credit on a monthly basis.

Actions Timeline

- **Apr 10, 2019:** Introduced in Senate
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