

## HR 2832

Frank Adelman Manufactured Housing Community Sustainability Act

**Congress:** 116 (2019–2021, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** May 17, 2019

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

**Latest Action:** Referred to the House Committee on Ways and Means. (May 17, 2019)

**Official Text:** <https://www.congress.gov/bill/116th-congress/house-bill/2832>

### Sponsor

**Name:** Rep. Omar, Ilhan [D-MN-5]

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

### Cosponsors (9 total)

Cosponsor	Party / State	Role	Date Joined
Rep. DeFazio, Peter A. [D-OR-4]	D · OR		May 17, 2019
Rep. Khanna, Ro [D-CA-17]	D · CA		May 17, 2019
Rep. Kuster, Ann M. [D-NH-2]	D · NH		May 17, 2019
Rep. Lee, Barbara [D-CA-13]	D · CA		May 17, 2019
Rep. Neguse, Joe [D-CO-2]	D · CO		May 17, 2019
Rep. Pappas, Chris [D-NH-1]	D · NH		May 17, 2019
Rep. Pocan, Mark [D-WI-2]	D · WI		May 17, 2019
Rep. Tlaib, Rashida [D-MI-13]	D · MI		Jun 21, 2019
Rep. Bonamici, Suzanne [D-OR-1]	D · OR		Jun 28, 2019

### Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	May 17, 2019

### Subjects & Policy Tags

**Policy Area:**

Taxation

### Related Bills

*No related bills are listed.*

## **Frank Adelmann Manufactured Housing Community Sustainability Act**

This bill allows 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 or the maximum term permitted under state law.

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 or the maximum term permitted under state law.

### **Actions Timeline**

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- **May 17, 2019:** Introduced in House
- **May 17, 2019:** Referred to the House Committee on Ways and Means.