

## HR 7220

Frank Adelman Manufactured Housing Community Sustainability Act

**Congress:** 117 (2021–2023, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** Mar 24, 2022

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

**Latest Action:** Referred to the House Committee on Ways and Means. (Mar 24, 2022)

**Official Text:** <https://www.congress.gov/bill/117th-congress/house-bill/7220>

### Sponsor

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

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

### Cosponsors (3 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Bonamici, Suzanne [D-OR-1]	D · OR		Mar 24, 2022
Rep. Lee, Barbara [D-CA-13]	D · CA		Mar 24, 2022
Rep. Pocan, Mark [D-WI-2]	D · WI		Mar 24, 2022

### Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Mar 24, 2022

### Subjects & Policy Tags

**Policy Area:**

Taxation

### Related Bills

*No related bills are listed.*

## **Frank Adelman 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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- **Mar 24, 2022:** Introduced in House
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