

## HR 9659

Low Income Housing for Defense Communities Act

**Congress:** 118 (2023–2025, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** Sep 18, 2024

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

**Latest Action:** Referred to the House Committee on Ways and Means. (Sep 18, 2024)

**Official Text:** <https://www.congress.gov/bill/118th-congress/house-bill/9659>

### Sponsor

**Name:** Rep. Moore, Blake D. [R-UT-1]

**Party:** Republican • **State:** UT • **Chamber:** House

### Cosponsors (1 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Strickland, Marilyn [D-WA-10]	D · WA		Sep 18, 2024

### Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Sep 18, 2024

### Subjects & Policy Tags

#### Policy Area:

Taxation

### Related Bills

*No related bills are listed.*

## **Low Income Housing for Defense Communities Act**

This bill broadens the exclusion of amounts received by members of the Armed Forces as a basic allowance for housing from income for purposes of meeting the income requirements of the low-income housing tax credit (LIHTC). This bill also increases the basis of properties developed within 15 miles of large military installations, generally making the developer of the property eligible for a larger LIHTC.

Under current law, to be eligible for the LIHTC, properties must rent a percentage of units to individuals with incomes equal to or less than a percentage of an area's median gross income (often referred to as the set-aside test). For purposes of calculating an individual's income to determine if it is equal or less than an area's median gross income, the basic allowance for housing received by members of the Armed Forces is excluded only if the property is in a specific location that meets requirements related to population growth for a defined time period.

This bill excludes amounts received by members of the Armed Forces as a basic housing allowance in determining their income and eligibility for low-income housing, without restrictions on the location of the property or population growth of the location.

Finally, this bill treats properties developed within 15 miles of a large military installation as located in a difficult development area, which qualifies the property for an increased basis of 130% (instead of 100%) and generally increases the amount of the LIHTC.

### **Actions Timeline**

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- **Sep 18, 2024:** Introduced in House
- **Sep 18, 2024:** Referred to the House Committee on Ways and Means.