

AMENDMENT TO RULES COMMITTEE PRINT 115-

39

OFFERED BY MR. ELLISON OF MINNESOTA

Add at the end the following:

1 **TITLE VI—FAIR TAX TREATMENT**
2 **FOR MANUFACTURED HOUS-**
3 **ING COMMUNITY COOPERA-**
4 **TIVES**

5 **SEC. 6001. DEDUCTION ALLOWED FOR INTEREST AND**
6 **TAXES RELATING TO LAND USED FOR**
7 **DWELLING PURPOSES OWNED OR LEASED BY**
8 **COOPERATIVE HOUSING CORPORATIONS.**

9 (a) **IN GENERAL.**—Subparagraph (B) of section
10 216(b)(1) of the Internal Revenue Code of 1986 is amend-
11 ed by inserting “or land,” after “building,”.

12 (b) **EFFECTIVE DATE.**—The amendment made by
13 subsection (a) shall apply to amounts paid or accrued after
14 December 31, 2017.

