



**House Ways and Means Committee  
Tax Reform Working Group on Real Estate  
April 15, 2013**

Chairman Johnson, Vice Chairman Pascrell, and Members of the Working Group:

Minnesota Housing Partnership signed on and fully supports the, "*Statement of the 'A Call to Invest in Our Neighborhoods' (ACTION) Campaign for the Record,*" submitted by Affordable Rental Housing ACTION on April 9, 2013 (see attachment).

Minnesota Housing Partnership also urges you to amend the Low Income Housing Tax Credit "Student Rule."

To prevent LIHTC properties from being used as college dormitories, legislators enacted the "Student Rule," which stipulates that full time students cannot live in a LIHTC low-income unit as head of the household. While this seemingly common sense rule was meant to prevent precious resources from being used for college dormitories, the Student Rule also prevents formerly homeless students living in LIHTC units from attending high school or college full time.

Students therefore find themselves choosing between dropping to part time student status -- and taking advantage of safe, affordable housing -- or attending school full time but remaining homeless.

Students who choose part time school over homelessness also face other obstacles, such as exclusion from educational programs and scholarships that do not accommodate part time enrollment.

Minnesota Housing Partnership urges you to amend the Student Rule to make an exception for formerly homeless youth. This will cost no extra money to the federal government and will equip our nation's homeless youth with the ability to seek brighter futures.

We appreciate your attention to strengthening the Low Income Housing Tax Credit and adopting the student rule amendment as Congress pursues comprehensive tax reform.

Sincerely,

Minnesota Housing Partnership