

Rep. Ellison Introduces the Fair Tax Treatment for Manufactured Housing Community Cooperatives Act

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Press Release

WASHINGTON—Rep. Keith Ellison (D-MN) released the following statement after introducing the *Fair Tax Treatment for Manufactured Housing Community Cooperatives Act* (H.R. 3399). The bill would allow residents of manufactured home communities to receive a tax deduction on any interest they paid on the land they own as part of a manufactured home community resident-owned cooperative.

“I am so inspired by the resident-owned manufactured housing communities in my state,” **said Rep. Keith Ellison**. “When I realized that a quirk in the tax code prevents them from getting the same mortgage interest deduction as other property owners, I wanted to fix it. Hopefully, this change will provide an added incentive to grow the resident-owned cooperative movement.”

“The people we represent are tax-payers, home owners, and land owners. No small accomplishment given that so many of them are working families and retired seniors living on modest incomes. They should have a right to the same benefits enjoyed by other land owners,” **said Dave Anderson, Executive Director of the National Manufactured Home Owners Association (NMHOA)**. “We applaud Rep. Ellison for introducing legislation to ensure fair tax treatment for the families living in manufactured home cooperative communities. We call on other members of Congress to support a proposal that will benefit millions of people across the country.”

The Fair Tax Treatment for Manufactured Housing Community Cooperatives Act amends the Internal Revenue Code to allow owners of land held cooperatively by a resident-owned manufactured housing community to claim a tax deduction on interest they paid on the mortgage. Current law only allows a deduction on buildings held cooperatively, not land.

This bill builds on the success of resident-owned cooperative communities in many states including [New Hampshire](#), [Massachusetts](#), and [Minnesota](#). For the past two decades, [housing providers](#) have aided communities in the transition from privately owned to cooperatively owned in order to preserve a crucial source of affordable housing.

The bill is supported by National Manufactured Homeowners Association (NMHOA), All Parks Alliance for Change (APAC), Association of Manufactured Home Residents In Ohio, Land Lease Homeowners Coalition Manufactured Home Owners’ Association of NJ, Inc., and Prosperity Now.