



One Big Beautiful Bill

The Most Substantial Investment in Affordable Rental Housing Supply in a Quarter Century

The ACTION Campaign calls on Congressional Republicans to maintain the bill's Housing Credit provisions.

Congressional Republicans are taking meaningful steps to ensure working families and seniors on fixed incomes have the affordable housing they desperately need. The 2025 tax reconciliation bill would expand the supply of affordable housing financed with the Low-Income Housing Tax Credit (Housing Credit), our nation's most successful tool for encouraging private investment in affordable rental housing. The bill would:

- Expand 9 percent Housing Credit authority by 12 percent permanently;
- Enact a 25 percent bond financing threshold — down from 50 percent — for 4 percent credit projects financed with private activity bonds.

According to the Joint Committee on Taxation's score estimate, the legislation represents a \$15.7 billion investment in affordable rental housing supply over ten years.

These critical investments in affordable housing will result in the production of **1.22 million additional affordable rental homes**, the creation of **1.83 million jobs**, generating **\$206.6 billion in wages and business income** and **\$71.4 billion in federal, state, and local tax revenues** nationwide.

What are the benefits to **Guam**?

- ✓ 300 additional rental homes
- ✓ 400 jobs
- ✓ \$44.87 million in wages and business income
- ✓ \$15.50 million in tax revenues generated