

## Part III. Administrative, Procedural, and Miscellaneous

Low-Income Housing Tax  
Credit—1999 Calendar Year  
Resident Population Estimates

### Notice 99-10

This notice informs (1) state and local housing credit agencies that allocate low-income housing tax credits under § 42 of the Internal Revenue Code and (2) states and other issuers of tax-exempt private activity bonds under § 141, of the proper population figures to be used for calculating the 1999 calendar year population-based component of the state housing credit ceiling (Credit Ceiling) under § 42(h)(3)(C)(i) and the 1999 calendar year volume cap (Volume Cap) under § 146.

The population figures both for the population-based component of the Credit Ceiling and for the Volume Cap are determined by reference to § 146(j). That section provides generally that determinations of population for any calendar year are made on the basis of the most recent census estimate of the resident population of a state (or issuing authority) released by the Bureau of the Census before the beginning of such calendar year.

The proper population figures for calculating the Credit Ceiling and the Volume Cap for the 1999 calendar year are the estimates of the resident population of states for July 1, 1998, released by the

Bureau of the Census on December 31, 1998, in press release CB98-242. For convenience, these estimates are reprinted below.

### *Resident Population Estimates for July 1, 1998*

<i>State</i>	<i>Population</i>
Alabama	4,351,999
Alaska	614,010
Arizona	4,668,631
Arkansas	2,538,303
California	32,666,550
Colorado	3,970,971
Connecticut	3,274,069
Delaware	743,603
D.C.	523,124
Florida	14,915,980
Georgia	7,642,207
Hawaii	1,193,001
Idaho	1,228,684
Illinois	12,045,326
Indiana	5,899,195
Iowa	2,862,447
Kansas	2,629,067
Kentucky	3,936,499
Louisiana	4,368,967
Maine	1,244,250
Maryland	5,134,808
Massachusetts	6,147,132
Michigan	9,817,242
Minnesota	4,725,419
Mississippi	2,752,092
Missouri	5,438,559

Montana	880,453
Nebraska	1,662,719
Nevada	1,746,898
New Hampshire	1,185,048
New Jersey	8,115,011
New Mexico	1,736,931
New York	18,175,301
North Carolina	7,546,493
North Dakota	638,244
Ohio	11,209,493
Oklahoma	3,346,713
Oregon	3,281,974
Pennsylvania	12,001,451
Rhode Island	988,480
South Carolina	3,835,962
South Dakota	738,171
Tennessee	5,430,621
Texas	19,759,614
Utah	2,099,758
Vermont	590,883
Virginia	6,791,345
Washington	5,689,263
West Virginia	1,811,156
Wisconsin	5,223,500
Wyoming	480,907

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