

115TH CONGRESS
1ST SESSION

H. R. 3678

To amend the Internal Revenue Code of 1986 to designate the District of Columbia as an empowerment zone.

IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 5, 2017

Ms. NORTON introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to designate the District of Columbia as an empowerment zone.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. DISTRICT OF COLUMBIA TREATED AS EM-**
4 **POWERMENT ZONE.**

5 (a) IN GENERAL.—Section 1391(b)(2) of the Internal
6 Revenue Code of 1986 is amended by adding at the end
7 the following: “There shall be treated as an empowerment
8 zone designated under this section so much of the District
9 of Columbia as would result in the largest area within DC
10 meeting the eligibility requirements for designation under

1 1391. Deemed treatment under the preceding sentence
2 shall not be taken into account in determining the number
3 of empowerment zones which may be designated under
4 this section.”.

5 (b) EFFECTIVE DATE.—The amendments made by
6 this section shall apply to periods beginning after Decem-
7 ber 31, 2016.

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