

116TH CONGRESS  
1ST SESSION

# H. R. 158

To amend the Internal Revenue Code of 1986 to allow rehabilitation expenditures for public school buildings to qualify for rehabilitation credit.

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## IN THE HOUSE OF REPRESENTATIVES

JANUARY 3, 2019

Mr. EVANS introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to allow rehabilitation expenditures for public school buildings to qualify for rehabilitation credit.

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. SHORT TITLE.**

4       This Act may be cited as the “Rehabilitation of His-  
5       toric Schools Act of 2019”.

1 **SEC. 2. QUALIFICATION OF REHABILITATION EXPENDI-**  
2 **TURES FOR PUBLIC SCHOOL BUILDINGS FOR**  
3 **REHABILITATION CREDIT.**

4 (a) IN GENERAL.—Section 47(c)(2)(B)(v) of the In-  
5 ternal Revenue Code of 1986 is amended by adding at the  
6 end the following new subclause:

7 “(III) CLAUSE NOT TO APPLY TO  
8 PUBLIC SCHOOLS.—This clause shall  
9 not apply in the case of any building  
10 which is a qualified public educational  
11 facility (as defined in section  
12 142(k)(1), determined without regard  
13 to subparagraph (B) thereof) and  
14 used as such during some period be-  
15 fore such expenditure and used as  
16 such immediately after such expendi-  
17 ture.”.

18 (b) REPORT.—Not later than the date which is 5  
19 years after the date of the enactment of this Act, the Sec-  
20 retary of the Treasury, after consultation with the heads  
21 of appropriate Federal agencies, shall report to Congress  
22 on the effects resulting from the amendment made by sub-  
23 section (a).

1       (c) EFFECTIVE DATE.—The amendment made by  
2 this section shall apply to property placed in service after  
3 the date of the enactment of this Act.

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