

118TH CONGRESS
1ST SESSION

H. R. 6488

To amend the Internal Revenue Code of 1986 to extend certain tax benefits related to empowerment zones to the District of Columbia.

IN THE HOUSE OF REPRESENTATIVES

NOVEMBER 28, 2023

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 extend certain tax benefits related to empowerment zones to the District of Columbia.

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 such
10 District meeting the eligibility requirements for designa-

1 tion under section 1391. Deemed treatment under the pre-
2 ceding sentence shall not be taken into account in deter-
3 mining the number of empowerment zones which may be
4 designated under this section.”.

5 (b) EFFECTIVE DATE.—The amendments made by
6 this section shall apply to periods beginning after Decem-
7 ber 31, 2023.

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