

112TH CONGRESS  
1ST SESSION

# H. R. 2901

To amend the Internal Revenue Code of 1986 to extend increase the rehabilitation credit applicable to Heartland disaster relief.

---

IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 13, 2011

Mr. BRALEY of Iowa 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 increase the rehabilitation credit applicable to Heartland disaster relief.

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 “Rebuilding Commu-  
5 nities Act of 2011”.

6 **SEC. 2. EXTENSION OF INCREASE IN REHABILITATION**  
7 **CREDIT APPLICABLE TO HEARTLAND DIS-**  
8 **ASTER RELIEF.**

9 (a) IN GENERAL.—Subparagraph (B) of section  
10 702(d)(5) of the Heartland Disaster Tax Relief Act of

1 2008 (relating to increase in rehabilitation credit) is  
2 amended by striking “December 31, 2011” and inserting  
3 “December 31, 2014”.

4 (b) EFFECTIVE DATE.—The amendment made by  
5 subsection (a) shall take effect on the date of the enact-  
6 ment of this Act.

○