

112TH CONGRESS
1ST SESSION

H. R. 559

To amend the Internal Revenue Code of 1986 to provide an additional year for the extension of the placed in service date for the low-income housing credit rules applicable to the GO Zone.

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 8, 2011

Mr. RICHMOND (for himself and Mr. BOUSTANY) 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 provide an additional year for the extension of the placed in service date for the low-income housing credit rules applicable to the GO Zone.

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

1 **SECTION 1. EXTENSION OF THE PLACED IN SERVICE DATE**
2 **FOR LOW-INCOME HOUSING CREDIT RULES**
3 **FOR BUILDINGS IN GO ZONES.**

4 Paragraph (5) of section 1400N(c) of the Internal
5 Revenue Code of 1986 is amended by striking “January
6 1, 2012” and inserting “January 1, 2013”.

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