

112TH CONGRESS  
1ST SESSION

# S. 30

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.

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## IN THE SENATE OF THE UNITED STATES

JANUARY 25 (legislative day, JANUARY 5), 2011

Ms. LANDRIEU (for herself, Mr. VITTER, Mr. COCHRAN, Mr. SHELBY, Mr. BAUCUS, and Mr. WICKER) introduced the following bill; which was read twice and referred to the Committee on Finance

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## 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 Section 1400N(c)(5) of the Internal Revenue Code of  
5 1986 is amended by striking “January 1, 2012” and in-  
6 serting “January 1, 2013”.

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