

**AMENDMENT TO RULES COMMITTEE PRINT 115-**  
**39**  
**OFFERED BY MS. NORTON OF DISTRICT OF**  
**COLUMBIA**

At the end of the bill, add the following new title:

1 **TITLE VI—TREATMENT OF THE**  
2 **DISTRICT OF COLUMBIA AS**  
3 **EMPOWERMENT ZONE**

4 **SEC. 6001. DISTRICT OF COLUMBIA TREATED AS EMPOWER-**  
5 **MENT ZONE.**

6 (a) IN GENERAL.—Section 1391(b)(2) of the Internal  
7 Revenue Code of 1986 is amended by adding at the end  
8 the following: “There shall be treated as an empowerment  
9 zone designated under this section so much of the District  
10 of Columbia as would result in the largest area within DC  
11 meeting the eligibility requirements for designation under  
12 1391. Deemed treatment under the preceding sentence  
13 shall not be taken into account in determining the number  
14 of empowerment zones which may be designated under  
15 this section.”.

16 (b) EFFECTIVE DATE.—The amendments made by  
17 this section shall apply to periods beginning after Decem-  
18 ber 31, 2017.

1 **SEC. 6002. CORPORATE RATE INCREASE TO ACHIEVE REV-**  
2 **ENUE NEUTRALITY.**

3 (a) IN GENERAL.—The rate of tax specified in sec-  
4 tion 11(b)(1) of the Internal Revenue Code of 1986 (after  
5 the amendment made by section 3001(a)) shall be in-  
6 creased by such number of percentage points as is nec-  
7 essary to fully offset the aggregate reduction in Federal  
8 revenues which result from the amendment made by sec-  
9 tion 6001.

10 (b) EFFECTIVE DATE.—Subsection (a) shall apply as  
11 if such provision were an amendment made by section  
12 3001(a).

