AMENDMENT TO RULES COMMITTEE PRINT 115-85

OFFERED BY MS. NORTON OF DISTRICT OF COLUMBIA

At the end of division A, add the following new title:

1 TITLE VI—TREATMENT OF THE
2 DISTRICT OF COLUMBIA AS
3 EMPOWERMENT ZONE
4 SEC. 601. 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.”.
(b) **EFFECTIVE DATE.**—The amendments made by this section shall apply to periods beginning after December 31, 2018.