

116TH CONGRESS  
2D SESSION

# H. R. 6059

To amend the Internal Revenue Code of 1986 to extend certain tax benefits related to empowerment zones to the District of Columbia.

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## IN THE HOUSE OF REPRESENTATIVES

MARCH 2, 2020

Ms. NORTON introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to extend certain tax benefits related to empowerment zones to the District of Columbia.

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. DISTRICT OF COLUMBIA TREATED AS EM-**  
4 **POWERMENT ZONE.**

5 (a) IN GENERAL.—Section 1391(b)(2) of the Internal  
6 Revenue Code of 1986 is amended by adding at the end  
7 the following: “There shall be treated as an empowerment  
8 zone designated under this section so much of the District  
9 of Columbia as would result in the largest area within DC  
10 meeting the eligibility requirements for designation under

1 1391. Deemed treatment under the preceding sentence  
2 shall not be taken into account in determining the number  
3 of empowerment zones which may be designated under  
4 this section.”.

5 (b) EFFECTIVE DATE.—The amendments made by  
6 this section shall apply to periods beginning after Decem-  
7 ber 31, 2019.

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