

117TH CONGRESS  
1ST SESSION

# H. R. 6318

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

DECEMBER 16, 2021

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 such  
10 District meeting the eligibility requirements for designa-

1 tion under section 1391. Deemed treatment under the pre-  
2 ceding sentence shall not be taken into account in deter-  
3 mining the number of empowerment zones which may be  
4 designated under this section.”.

5 (b) EFFECTIVE DATE.—The amendments made by  
6 this section shall apply to periods beginning after Decem-  
7 ber 31, 2021.

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