

112TH CONGRESS  
1ST SESSION

# H. R. 559

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.

---

## IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 8, 2011

Mr. RICHMOND (for himself and Mr. BOUSTANY) introduced the following bill;  
which was referred to the Committee on Ways and Means

---

## 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 Paragraph (5) of section 1400N(c) of the Internal  
5 Revenue Code of 1986 is amended by striking “January  
6 1, 2012” and inserting “January 1, 2013”.

○