

118TH CONGRESS
1ST SESSION

H. R. 378

To designate all of Puerto Rico as an opportunity zone.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 17, 2023

Mrs. GONZÁLEZ-COLÓN introduced the following bill; which was referred to
the Committee on Ways and Means

A BILL

To designate all of Puerto Rico as an opportunity zone.

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. ALL OF PUERTO RICO DESIGNATED AS AN OP-**
4 **PORTUNITY ZONE.**

5 (a) IN GENERAL.—Section 1400Z–1(b)(3) of the In-
6 ternal Revenue Code of 1986 is amended by striking “that
7 is a low-income community shall be deemed to be certified
8 and designated as a qualified opportunity zone, effective
9 on the date of the enactment of Public Law 115–97” and
10 inserting “shall be deemed to be certified and designated
11 as a qualified opportunity zone”.

1 (b) EFFECTIVE DATE.—The amendment made by
2 this section shall apply to taxable years beginning after
3 December 31, 2022.

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