

1 “(B) BONDS ISSUED TO FINANCE MANU-
2 FACTURING FACILITIES AND FARM PROP-
3 PERTY.—Subparagraph (A) shall not apply to
4 any bond issued as part of an issue 95 percent
5 or more of the net proceeds of which are to be
6 used to provide—

7 “(i) any manufacturing facility, or
8 “(ii) any land or property in accord-
9 ance with section 147(c)(2).”

10 (b) EFFECTIVE DATE.—The amendment made by
11 subsection (a) shall apply to bonds issued after the date
12 of the enactment of this Act.

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