

103^D CONGRESS
1ST SESSION

H. R. 861

To amend the Internal Revenue Code of 1986 to clarify the treatment of certain buildings under the rehabilitation credit.

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 4, 1993

Mr. PICKLE 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 clarify the treatment of certain buildings under the rehabilitation credit.

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. CLARIFICATION OF TREATMENT OF CERTAIN**
4 **BUILDINGS UNDER REHABILITATION CREDIT.**

5 A building shall not be treated as being ineligible for
6 the rehabilitation credit by reason of being relocated if the
7 rehabilitation of such building at the relocated site began
8 before the date of the publication of proposed Treasury
9 Regulation 1.48-12(b)(5).