

106TH CONGRESS  
1ST SESSION

# H. R. 2262

To amend the Internal Revenue Code of 1986 to restore the deduction for the cost of demolishing structures other than certified historic structures and other than historically residential structures.

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## IN THE HOUSE OF REPRESENTATIVES

JUNE 17, 1999

Mrs. JOHNSON of Connecticut (for herself, Mr. BLUMENAUER, Mr. BEREUTER, Mr. SHAYS, and Mr. MALONEY of Connecticut) 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 restore the deduction for the cost of demolishing structures other than certified historic structures and other than historically residential structures.

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. RESTORATION OF DEDUCTION FOR COSTS OF**  
 2 **DEMOLISHING STRUCTURES OTHER THAN**  
 3 **CERTIFIED HISTORIC STRUCTURES AND**  
 4 **OTHER THAN HISTORICALLY RESIDENTIAL**  
 5 **STRUCTURES.**

6 (a) IN GENERAL.—So much of section 280B of the  
 7 Internal Revenue Code of 1986 (relating to demolition of  
 8 structures) as precedes paragraph (1) is amended to read  
 9 as follows:

10 **“SEC. 280B. DEMOLITION OF CERTIFIED HISTORIC STRUC-**  
 11 **TURES AND HISTORICALLY RESIDENTIAL**  
 12 **STRUCTURES.**

13 “(a) IN GENERAL.—In the case of the demolition of  
 14 any certified historic structure or historically residential  
 15 structure—”.

16 (b) CERTIFIED HISTORIC STRUCTURE; HISTORI-  
 17 CALLY RESIDENTIAL STRUCTURE.—Section 280B of such  
 18 Code is amended by adding at the end the following new  
 19 subsection:

20 “(b) CERTIFIED HISTORIC STRUCTURE; RESIDEN-  
 21 TIAL STRUCTURE.—For purposes of this section—

22 “(1) CERTIFIED HISTORIC STRUCTURE.—The  
 23 term ‘certified historic structure’ means—

24 “(A) a certified historic structure (as de-  
 25 fined in section 47(c)(3)), and

1           “(B) any building (and its structural com-  
2           ponents) which is designated as a certified his-  
3           toric structure by the appropriate agency of a  
4           State or local government.

5           “(2) HISTORICALLY RESIDENTIAL STRUC-  
6           TURE.—The term ‘historically residential structure’  
7           means any building (other than a certified historic  
8           structure) and its structural components if the first  
9           use of such building after its initial construction was  
10          for residential purposes.”

11          (c) CLERICAL AMENDMENT.—The item relating to  
12          section 280B in the table of sections for part IX of sub-  
13          chapter B of chapter 1 of such Code is amended to read  
14          as follows:

                  “Sec. 280B. Demolition of certified historic structures and his-  
                  torically residential structures.”

15          (d) EFFECTIVE DATE.—The amendments made by  
16          this section shall apply to demolitions commencing after  
17          the date of the enactment of this Act.

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