

103D 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.

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IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 4, 1993

Mr. PICKLE 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 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).