

116TH CONGRESS
1ST SESSION

H. R. 158

To amend the Internal Revenue Code of 1986 to allow rehabilitation expenditures for public school buildings to qualify for rehabilitation credit.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 3, 2019

Mr. EVANS 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 allow rehabilitation expenditures for public school buildings to qualify for 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. SHORT TITLE.

4 This Act may be cited as the “Rehabilitation of His-
5 toric Schools Act of 2019”.

1 SEC. 2. QUALIFICATION OF REHABILITATION EXPENDI-
2 TURES FOR PUBLIC SCHOOL BUILDINGS FOR
3 REHABILITATION CREDIT.

4 (a) IN GENERAL.—Section 47(c)(2)(B)(v) of the In-
5 ternal Revenue Code of 1986 is amended by adding at the
6 end the following new subclause:

7 “(III) CLAUSE NOT TO APPLY TO
8 PUBLIC SCHOOLS.—This clause shall
9 not apply in the case of any building
10 which is a qualified public educational
11 facility (as defined in section
12 142(k)(1), determined without regard
13 to subparagraph (B) thereof) and
14 used as such during some period be-
15 fore such expenditure and used as
16 such immediately after such expendi-
17 ture.”.

18 (b) REPORT.—Not later than the date which is 5
19 years after the date of the enactment of this Act, the Sec-
20 retary of the Treasury, after consultation with the heads
21 of appropriate Federal agencies, shall report to Congress
22 on the effects resulting from the amendment made by sub-
23 section (a).

1 (c) EFFECTIVE DATE.—The amendment made by
2 this section shall apply to property placed in service after
3 the date of the enactment of this Act.

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