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(Original Signature of Member)

116TH CONGRESS
2D SESSION

H. R. _____

To defer the year of inclusion for certain capital gains invested in a qualified opportunity fund.

IN THE HOUSE OF REPRESENTATIVES

Mr. RIGGLEMAN introduced the following bill; which was referred to the Committee on _____

A BILL

To defer the year of inclusion for certain capital gains invested in a qualified opportunity fund.

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. DEFERRAL OF GAIN INVESTED IN OPPOR-**
4 **TUNITY ZONE PROPERTY EXTENDED TO 2030.**

5 (a) IN GENERAL.—Section 1400Z-2(b)(1)(B) is
6 amended by striking “December 31, 2026” and inserting
7 “December 31, 2030”.

1 (b) **EFFECTIVE DATE.**—The amendments made by
2 this section shall apply to taxable years beginning after
3 the date of enactment of this section.