

107TH CONGRESS  
1ST SESSION

# H. R. 3168

To amend the Internal Revenue Code of 1986 to designate an area of lower Manhattan as one of the empowerment zones authorized by the Community Renewal Tax Relief Act of 2000.

---

## IN THE HOUSE OF REPRESENTATIVES

OCTOBER 24, 2001

Mr. HOUGHTON 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 designate an area of lower Manhattan as one of the empowerment zones authorized by the Community Renewal Tax Relief Act of 2000.

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. DESIGNATION OF LOWER MANHATTAN AREA AS**  
4       **EMPOWERMENT ZONE.**

5       (a) IN GENERAL.—Subsection (h) of section 1391 of  
6       the Internal Revenue Code of 1986 (relating to additional  
7       designations permitted) is amended by adding at the end  
8       the following new paragraph:

1           “(5) DESIGNATION OF LOWER MANHATTAN  
2     AREA.—One of the areas designated under para-  
3     graph (1) shall be the area in New York City in the  
4     Borough of Manhattan bounded on the north by a  
5     line running from the intersection of the Hudson  
6     River with the Holland Tunnel, and running thence  
7     east to Canal Street, then running along the center-  
8     line of Canal Street to the intersection of the Bow-  
9     ery and Canal Street, running thence in a southeast-  
10    erly direction diagonally across Manhattan Bridge  
11    Plaza, to the Manhattan Bridge and thence along  
12    the centerline of the Manhattan Bridge to the point  
13    where the centerline of the Manhattan Bridge would  
14    intersect with the easterly bank of the East River.”

○