

117TH CONGRESS
2D SESSION

H. R. 7183

To amend the Internal Revenue Code of 1986 to provide a special rule for designating former industrial tracts contiguous to designated opportunity zones, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

MARCH 21, 2022

Mr. KILDEE (for himself and Mr. RUPPERSBERGER) 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 provide a special rule for designating former industrial tracts contiguous to designated opportunity zones, and for other purposes.

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 “Rust to Revitalization
5 Act of 2022”.

1 **SEC. 2. CERTAIN FORMER INDUSTRIAL TRACTS DES-**
2 **IGNATED AS OPPORTUNITY ZONES.**

3 (a) IN GENERAL.—Section 1400Z–1(b) of the Inter-
4 nal Revenue Code of 1986 is amended by adding at the
5 end the following new paragraph:

6 “(4) SPECIAL RULE FOR FORMER INDUSTRIAL
7 TRACTS CONTIGUOUS TO DESIGNATED OPPORTUNITY
8 ZONES.—

9 “(A) IN GENERAL.—Each population cen-
10 sus tract described in subparagraph (B) shall
11 be deemed to be certified and designated as a
12 qualified opportunity zone, effective on the date
13 of the enactment of this paragraph.

14 “(B) POPULATION CENSUS TRACT DE-
15 SCRIBED.—A population census tract is de-
16 scribed in this subparagraph if—

17 “(i) the tract—

18 “(I) has a population of zero,

19 “(II) was previously used for in-
20 dustrial purposes and is a brownfield
21 industrial site, and

22 “(III) is contiguous, including by
23 water, to a population census tract
24 that has been designated as a quali-
25 fied opportunity zone under this sec-
26 tion, or

1 “(ii) the tract was merged, as a result
2 of the 2020 decennial census, into a census
3 tract described in clause (i)(III) and met
4 all requirements described in subclause (i)
5 prior to such merger.

6 “(C) DETERMINATION OF CENSUS TRACT
7 INFORMATION.—For purposes of this para-
8 graph, the boundaries and population of a cen-
9 sus tract shall be determined based on United
10 States Census Bureau data for the 2010 decen-
11 nial census.

12 “(D) NOTIFICATION.—The Secretary shall
13 notify in writing the chief executive officer of
14 the State in which a population census tract is
15 certified and designated as a qualified oppor-
16 tunity zone under this paragraph of such des-
17 ignation.

18 “(E) NUMBER OF DESIGNATIONS.—Popu-
19 lation census tracts certified and designated as
20 a qualified opportunity zone under this para-
21 graph shall not be taken into account for pur-
22 poses of subsection (d).

23 “(F) DEFINITIONS.—For purposes of this
24 paragraph—

1 “(i) BROWNFIELD INDUSTRIAL
2 SITE.—The term ‘brownfield industrial
3 site’ means a census tract that includes
4 real property the expansion, redevelop-
5 ment, or reuse of which may be com-
6 plicated by the presence or potential pres-
7 ence of a hazardous substance or pollutant
8 or contaminant, including real property
9 covered by a prospective purchaser agree-
10 ment or similar agreement entered into by
11 the Environmental Protection Agency or
12 the appropriate State authority.

13 “(ii) HAZARDOUS SUBSTANCE.—The
14 term ‘hazardous substance’ means—

15 “(I) a hazardous substance as
16 defined in section 101(14) of the
17 Comprehensive Environmental Re-
18 sponse, Compensation, and Liability
19 Act of 1980 (42 U.S.C 9601(14)), or

20 “(II) petroleum or a petroleum
21 product.

22 “(iii) POLLUTANT OR CONTAMI-
23 NANT.—The term ‘pollutant or contami-
24 nant’ has the meaning given such term in
25 section 101(33) of such Act.”.

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

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