

110TH CONGRESS
1ST SESSION

H. R. 610

To amend the Internal Revenue Code of 1986 to expand the incentives for the rehabilitation of older buildings, including owner-occupied residences.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 22, 2007

Mr. CARNAHAN (for himself, Mr. RANGEL, Mr. LEWIS of Georgia, Mr. LEWIS of Kentucky, Ms. SCHWARTZ, Mr. SKELTON, Mr. GORDON of Tennessee, Mr. CLAY, Mr. CLEAVER, Mr. GONZALEZ, Mr. HINCHEY, Mr. HOLT, Mrs. MALONEY of New York, Mr. MARSHALL, Mr. MOORE of Kansas, Mr. PAYNE, Mr. ROTHMAN, Mr. SOUDER, Mr. LAHOOD, and Mrs. JONES of Ohio) 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 expand the incentives for the rehabilitation of older buildings, including owner-occupied residences.

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 “Preserve Historic
5 America Act of 2007”.

1 SEC. 2. EXPANSION OF INCENTIVES FOR BUILDING REHA-

2 BILITATION.

3 (a) INCREASED CREDIT FOR CERTIFIED HISTORIC
4 STRUCTURES.—Paragraph (2) of section 47(a) of the In-
5 ternal Revenue Code of 1986 (relating to rehabilitation
6 credit) is amended by striking “20 percent” and inserting
7 “25 percent”.8 (b) 50-YEAR OLD BUILDINGS ELIGIBLE FOR CRED-
9 IT.—Subparagraph (B) of section 47(c)(1) of such Code
10 (relating to building must be first placed in service before
11 1936) is amended to read as follows:12 “(B) BUILDING MUST BE AT LEAST 50
13 YEARS OLD.—In the case of a building other
14 than a certified historic structure, a building
15 shall not be a qualified rehabilitated building
16 unless the building was first placed in service at
17 least 50 years before the beginning of the reha-
18 bilitation.”.19 (c) USE AS LODGING NOT TO DISQUALIFY CERTAIN
20 PROPERTY FOR REHABILITATION CREDIT.—Subpara-
21 graph (C) of section 50(b)(2) of such Code (relating to
22 property eligible for the investment credit) is amended by
23 striking “certified historic structure” and inserting “quali-
24 fied rehabilitated building”.25 (d) ONLY 50-PERCENT BASIS REDUCTION FOR
26 BUILDINGS FOR WHICH BOTH THE LOW-INCOME HOUS-

1 ING CREDIT AND THE REHABILITATION CREDIT ARE AL-
2 LOWED.—Paragraph (3) of section 50(c) of such Code (re-
3 lating to special rules for determining basis) is amended
4 by inserting “and in the case of the credits under sections
5 42 and 47 which are allowed for the same taxable year
6 with respect to the same building” after “energy credit”.

7 (e) INCREASE IN REHABILITATION CREDIT FOR
8 BUILDINGS IN HIGH COST AREAS.—Paragraph (2) of
9 subsection 47(c) of such Code (defining qualified rehabili-
10 tation expenditures) is amended by adding at the end the
11 following new subparagraph:

12 “(E) INCREASE IN CREDIT FOR BUILDINGS
13 IN HIGH COST AREAS.—In the case of any
14 qualified rehabilitated building located in a
15 qualified census tract, or difficult development
16 area, which is designated for purposes of sec-
17 tion 42(d)(5)C, the qualified rehabilitation ex-
18 penditures taken into account under this section
19 shall be 130 percent of such expenditures deter-
20 mined without regard to this subparagraph.”.

21 (f) INCREASE IN REHABILITATION CREDIT FOR CER-
22 TAIN SMALLER PROJECTS.—Section 47 of such Code (re-
23 lating to rehabilitation credit) is amended by adding at
24 the end the following new subsection:

1 “(e) SPECIAL RULE REGARDING CERTAIN SMALLER
2 PROJECTS.—

3 “(1) IN GENERAL.—In the case of an eligible
4 small rehabilitation of nonresidential real property
5 or residential rental property—

6 “(A) subsection (a) shall be applied by
7 substituting ‘35 percent’ for the otherwise ap-
8 plicable percentage, and

9 “(B) clause (i) of subsection (c)(1)(C)
10 shall be applied—

11 “(i) by substituting ‘50 percent of the
12 adjusted basis’ for ‘the adjusted basis’, and

13 “(ii) by substituting ‘\$3,000’ for
14 ‘\$5,000’.

15 “(2) ELIGIBLE SMALL REHABILITATION.—For
16 purposes of this subsection, the term ‘eligible small
17 rehabilitation’ means any rehabilitation if—

18 “(A) the qualified rehabilitation expendi-
19 tures taken into account for purposes of this
20 section with respect to such rehabilitation are
21 not over \$2,000,000, and

22 “(B) no credit was allowed under this sec-
23 tion during any of the 2 preceding taxable years
24 (determined without regard to subsection (d))

1 with respect to the building to which such ex-
2 penditures relate.”.

3 (g) REHABILITATION CREDIT FOR CERTIFIED HIS-
4 TORIC STRUCTURE EXEMPT FROM PASSIVE LOSS
5 RULES.—Subsection (d) of section 469 of such Code (re-
6 lating to passive activity losses and credits limited) is
7 amended by adding at the end the following new para-
8 graph:

9 “(3) SECTION NOT TO APPLY TO CREDIT FOR
10 REHABILITATION OF HISTORIC STRUCTURES.—The
11 amount of the passive activity credit shall be deter-
12 mined without regard to the amount of credit deter-
13 mined under section 47 with respect to any certified
14 historic structure (as defined in section 47(c)(3)).”.

15 (h) REHABILITATION CREDIT MAY BE TRANS-
16 FERRED.—

17 (1) IN GENERAL.—Subsection (b) of section 47
18 of such Code (relating to when expenditures taken
19 into account) is amended by adding at the end the
20 following new paragraph:

21 “(3) CREDIT MAY BE ASSIGNED.—The amount
22 of qualified rehabilitation expenditures which would
23 (but for this paragraph) be taken into account under
24 subsection (a) for any taxable year by any person

1 (hereafter in this paragraph referred to as the ‘ini-
2 tial taxpayer’)—

3 “(A) may be taken into account by any
4 other person to whom such expenditures are as-
5 signed by the initial taxpayer, and

6 “(B) shall not be taken to account by ini-
7 tial taxpayer.

8 Any person to whom such expenditures are assigned
9 under subparagraph (A) shall be treated for pur-
10 poses of this title as the taxpayer with respect to
11 such expenditures.”.

12 (2) CONFORMING AMENDMENT.—The heading
13 for such subsection (b) is amended by inserting “;
14 ELIGIBILITY FOR CREDIT MAY BE ASSIGNED” after
15 “ACCOUNT”.

16 (i) EFFECTIVE DATE.—The amendments made by
17 this section shall apply with respect to rehabilitations the
18 physical work on which begins after the date of enactment
19 of this Act.

20 **SEC. 3. HISTORIC HOMEOWNERSHIP REHABILITATION**
21 **CREDIT.**

22 (a) IN GENERAL.—Subpart A of part IV of sub-
23 chapter A of chapter 1 of the Internal Revenue Code of
24 1986 (relating to nonrefundable personal credits) is

1 amended by inserting after section 25D the following new
2 section:

3 **“SEC. 25E. HISTORIC HOMEOWNERSHIP REHABILITATION**
4 **CREDIT.**

5 “(a) GENERAL RULE.—In the case of an individual,
6 there shall be allowed as a credit against the tax imposed
7 by this chapter for the taxable year an amount equal to
8 20 percent of the qualified rehabilitation expenditures
9 made by the taxpayer with respect to a qualified historic
10 home.

11 “(b) DOLLAR LIMITATION.—

12 “(1) IN GENERAL.—The credit allowed by sub-
13 section (a) with respect to any residence of a tax-
14 payer shall not exceed \$40,000 (\$20,000 in the case
15 of a married individual filing a separate return).

16 “(2) CARRYFORWARD OF CREDIT UNUSED BY
17 REASON OF LIMITATION BASED ON TAX LIABILITY.—If the credit allowable under subsection (a) for
18 any taxable year exceeds the limitation imposed by
19 section 26(a) for such taxable year reduced by the
20 sum of the credits allowable under this subpart
21 (other than this section), such excess shall be carried
22 to the succeeding taxable year and added to the
23 credit allowable under subsection (a) for such suc-
24 ceeding taxable year.

1 “(c) QUALIFIED REHABILITATION EXPENDITURE.—

2 For purposes of this section—

3 “(1) IN GENERAL.—The term ‘qualified reha-
4 bilitation expenditure’ means any amount properly
5 chargeable to capital account—

6 “(A) in connection with the certified reha-
7 bilitation of a qualified historic home, and

8 “(B) for property for which depreciation
9 would be allowable under section 168 if the
10 qualified historic home were used in a trade or
11 business.

12 “(2) CERTAIN EXPENDITURES NOT IN-
13 CLUDED.—

14 “(A) EXTERIOR.—Such term shall not in-
15 clude any expenditure in connection with the re-
16 habilitation of a building unless at least 5 per-
17 cent of the total expenditures made in the reha-
18 bilitation process are allocable to the rehabilita-
19 tion of the exterior of such building.

20 “(B) OTHER RULES TO APPLY.—Rules
21 similar to the rules of clauses (ii) and (iii) of
22 section 47(c)(2)(B) shall apply.

23 “(3) MIXED USE OR MULTIFAMILY BUILDING.—
24 If only a portion of a building is used as the prin-
25 cipal residence of the taxpayer, only qualified reha-

1 bilitation expenditures which are properly allocable
2 to such portion shall be taken into account under
3 this section.

4 “(d) CERTIFIED REHABILITATION.—For purposes of
5 this section—

6 “(1) IN GENERAL.—Except as otherwise pro-
7 vided in this subsection, the term ‘certified rehabili-
8 tation’ has the meaning given such term by section
9 47(c)(2)(C).

10 “(2) FACTORS TO BE CONSIDERED IN THE
11 CASE OF TARGETED AREA RESIDENCES, ETC.—

12 “(A) IN GENERAL.—For purposes of ap-
13 plying section 47(c)(2)(C) under this section
14 with respect to the rehabilitation of a building
15 to which this paragraph applies, consideration
16 shall be given to—

17 “(i) the feasibility of preserving exist-
18 ing architectural and design elements of
19 the interior of such building,

20 “(ii) the risk of further deterioration
21 or demolition of such building in the event
22 that certification is denied because of the
23 failure to preserve such interior elements,
24 and

1 “(iii) the effects of such deterioration
2 or demolition on neighboring historic prop-
3 erties.

4 “(B) BUILDINGS TO WHICH THIS PARA-
5 GRAPH APPLIES.—This paragraph shall apply
6 with respect to any building—

7 “(i) any part of which is a targeted
8 area residence within the meaning of sec-
9 tion 143(j)(1), or

10 “(ii) which is located within an enter-
11 prise community or empowerment zone as
12 designated under section 1391, or a re-
13 newal community designated under section
14 1400(e),

15 but shall not apply with respect to any building
16 which is listed in the National Register.

17 “(3) APPROVED STATE PROGRAM.—The term
18 ‘certified rehabilitation’ includes a certification made
19 by—

20 “(A) a State Historic Preservation Officer
21 who administers a State Historic Preservation
22 Program approved by the Secretary of the Inter-
23 rior pursuant to section 101(b)(1) of the Na-
24 tional Historic Preservation Act, or

1 “(B) a local government, certified pursuant
2 to section 101(c)(1) of the National Historic
3 Preservation Act and authorized by a State
4 Historic Preservation Officer, or the Secretary
5 of the Interior where there is no approved State
6 program, subject to such terms and conditions
7 as may be specified by the Secretary of the In-
8 terior for the rehabilitation of buildings within
9 the jurisdiction of such officer (or local govern-
10 ment) for purposes of this section.

11 “(e) DEFINITIONS AND SPECIAL RULES.—For pur-
12 poses of this section—

13 “(1) QUALIFIED HISTORIC HOME.—The term
14 ‘qualified historic home’ means a certified historic
15 structure—

16 “(A) which has been substantially rehabili-
17 tated, and

18 “(B) which (or any portion of which)—

19 “(i) is owned by the taxpayer, and

20 “(ii) is used (or will, within a reason-
21 able period, be used) by such taxpayer as
22 his principal residence.

23 “(2) SUBSTANTIALLY REHABILITATED.—The
24 term ‘substantially rehabilitated’ has the meaning
25 given such term by section 47(c)(1)(C); except that,

1 in the case of any building described in subsection
2 (d)(2), clause (i)(I) thereof shall not apply.

3 “(3) PRINCIPAL RESIDENCE.—The term ‘prin-
4 cipal residence’ has the same meaning as when used
5 in section 121.

6 “(4) CERTIFIED HISTORIC STRUCTURE.—

7 “(A) IN GENERAL.—The term ‘certified
8 historic structure’ means any building (and its
9 structural components) which—

10 “(i) is listed in the National Register,
11 or

12 “(ii) is located in a registered historic
13 district (as defined in section 47(c)(3)(B))
14 within which only qualified census tracts
15 (or portions thereof) are located, and is
16 certified by the Secretary of the Interior as
17 being of historic significance to the dis-
18 trict.

19 “(B) CERTAIN STRUCTURES INCLUDED.—

20 Such term includes any building (and its struc-
21 tural components) which is designated as being
22 of historic significance under a statute of a
23 State or local government, if such statute is
24 certified by the Secretary of the Interior to the
25 Secretary as containing criteria which will sub-

1 stantially achieve the purpose of preserving and
2 rehabilitating buildings of historic significance.

3 “(C) QUALIFIED CENSUS TRACTS.—For
4 purposes of subparagraph (A)(ii)—

5 “(i) IN GENERAL.—The term ‘quali-
6 fied census tract’ means a census tract in
7 which the median income is less than twice
8 the statewide median family income.

9 “(ii) DATA USED.—The determination
10 under clause (i) shall be made on the basis
11 of the most recent decennial census for
12 which data are available.

13 “(5) REHABILITATION NOT COMPLETE BEFORE
14 CERTIFICATION.—A rehabilitation shall not be treat-
15 ed as complete before the date of the certification re-
16 ferred to in subsection (d).

17 “(6) LESSEES.—A taxpayer who leases his
18 principal residence shall, for purposes of this section,
19 be treated as the owner thereof if the remaining
20 term of the lease (as of the date determined under
21 regulations prescribed by the Secretary) is not less
22 than such minimum period as the regulations re-
23 quire.

24 “(7) TENANT-STOCKHOLDER IN COOPERATIVE
25 HOUSING CORPORATION.—If the taxpayer holds

1 stock as a tenant-stockholder (as defined in section
2 216) in a cooperative housing corporation (as de-
3 fined in such section), such stockholder shall be
4 treated as owning the house or apartment which the
5 taxpayer is entitled to occupy as such stockholder.

6 “(8) ALLOCATION OF EXPENDITURES RELAT-
7 ING TO EXTERIOR OF BUILDING CONTAINING COOP-
8 ERATIVE OR CONDOMINIUM UNITS.—The percentage
9 of the total expenditures made in the rehabilitation
10 of a building containing cooperative or condominium
11 residential units allocated to the rehabilitation of the
12 exterior of the building shall be attributed propor-
13 tionately to each cooperative or condominium resi-
14 dential unit in such building for which a credit
15 under this section is claimed.

16 “(f) WHEN EXPENDITURES TAKEN INTO Ac-
17 COUNT.—In the case of a building other than a building
18 to which subsection (g) applies, qualified rehabilitation ex-
19 penditures shall be treated for purposes of this section as
20 made—

21 “(1) on the date the rehabilitation is completed,

22 or

23 “(2) to the extent provided by the Secretary by
24 regulation, when such expenditures are properly
25 chargeable to capital account.

1 Regulations under paragraph (2) shall include a rule simi-
2 lar to the rule under section 50(a)(2) (relating to recap-
3 ture if property ceases to qualify for progress expendi-
4 tures).

5 “(g) ALLOWANCE OF CREDIT FOR PURCHASE OF RE-
6 HABILITATED HISTORIC HOME.—

7 “(1) IN GENERAL.—In the case of a qualified
8 purchased historic home, the taxpayer shall be treat-
9 ed as having made (on the date of purchase) the ex-
10 penditures made by the seller of such home. For
11 purposes of the preceding sentence, expenditures
12 made by the seller shall be deemed to be qualified
13 rehabilitation expenditures if such expenditures, if
14 made by the purchaser, would be qualified rehabili-
15 tation expenditures.

16 “(2) QUALIFIED PURCHASED HISTORIC
17 HOME.—For purposes of this subsection, the term
18 ‘qualified purchased historic home’ means any sub-
19 stantially rehabilitated certified historic structure
20 purchased by the taxpayer if—

21 “(A) the taxpayer is the first purchaser of
22 such structure after the date rehabilitation is
23 completed, and the purchase occurs within 5
24 years after such date,

1 “(B) the structure (or a portion thereof)
2 will, within a reasonable period, be the principal
3 residence of the taxpayer,

4 “(C) no credit was allowed to the seller
5 under this section or section 47 with respect to
6 such rehabilitation, and

7 “(D) the taxpayer is furnished with such
8 information as the Secretary determines is nec-
9 essary to determine the credit under this sub-
10 section.

11 “(h) HISTORIC REHABILITATION MORTGAGE CREDIT
12 CERTIFICATE.—

13 “(1) IN GENERAL.—The taxpayer may elect, in
14 lieu of the credit otherwise allowable under this sec-
15 tion, to receive a historic rehabilitation mortgage
16 credit certificate. An election under this paragraph
17 shall be made—

18 “(A) in the case of a building to which
19 subsection (g) applies, at the time of purchase,
20 or

21 “(B) in any other case, at the time reha-
22 bilitation is completed.

23 “(2) HISTORIC REHABILITATION MORTGAGE
24 CREDIT CERTIFICATE.—For purposes of this sub-

1 section, the term ‘historic rehabilitation mortgage
2 credit certificate’ means a certificate—

3 “(A) issued to the taxpayer, in accordance
4 with procedures prescribed by the Secretary,
5 with respect to a certified rehabilitation,

6 “(B) the face amount of which shall be
7 equal to the credit which would (but for this
8 subsection) be allowable under subsection (a) to
9 the taxpayer with respect to such rehabilitation,

10 “(C) which may only be transferred by the
11 taxpayer to a lending institution (including a
12 nondepository institution) in connection with a
13 loan—

14 “(i) that is secured by the building
15 with respect to which the credit relates,
16 and

17 “(ii) the proceeds of which may not be
18 used for any purpose other than the acqui-
19 sition or rehabilitation of such building,
20 and

21 “(D) in exchange for which such lending
22 institution provides to the taxpayer—

23 “(i) a reduction in the rate of interest
24 on the loan which results in interest pay-
25 ment reductions which are substantially

1 equivalent on a present value basis to the
2 face amount of such certificate, or

3 “(ii) if the taxpayer so elects with re-
4 spect to a specified amount of the face
5 amount of such a certificate relating to a
6 building—

7 “(I) which is a targeted area res-
8 idence (within the meaning of section
9 143(j)(1)), or

10 “(II) which is located in an en-
11 terprise community or empowerment
12 zone as designated under section
13 1391, or a renewal community as des-
14 ignated under section 1400(e), a pay-
15 ment which is substantially equivalent
16 to such specified amount to be used to
17 reduce the taxpayer’s cost of pur-
18 chasing the building (and only the re-
19 mainder of such face amount shall be
20 taken into account under clause (i)).

21 “(3) METHOD OF DISCOUNTING.—The present
22 value under paragraph (2)(D)(i) shall be deter-
23 mined—

24 “(A) for a period equal to the term of the
25 loan referred to in subparagraph (D)(i),

1 “(B) by using the convention that any pay-
2 ment on such loan in any taxable year within
3 such period is deemed to have been made on
4 the last day of such taxable year,

5 “(C) by using a discount rate equal to 65
6 percent of the average of the annual Federal
7 mid-term rate and the annual Federal long-
8 term rate applicable under section 1274(d)(1)
9 to the month in which the taxpayer makes an
10 election under paragraph (1) and compounded
11 annually, and

12 “(D) by assuming that the credit allowable
13 under this section for any year is received on
14 the last day of such year.

15 “(4) USE OF CERTIFICATE BY LENDER.—The
16 amount of the credit specified in the certificate shall
17 be allowed to the lender only to offset the regular
18 tax (as defined in section 55(c)) of such lender. The
19 lender may carry forward all unused amounts under
20 this subsection until exhausted.

21 “(5) HISTORIC REHABILITATION MORTGAGE
22 CREDIT CERTIFICATE NOT TREATED AS TAXABLE IN-
23 COME.—Notwithstanding any other provision of law,
24 no benefit accruing to the taxpayer through the use
25 of a historic rehabilitation mortgage credit certifi-

1 cate shall be included in gross income for purposes
2 of this title.

3 “(i) RECAPTURE.—

4 “(1) IN GENERAL.—If, before the end of the 5-
5 year period beginning on the date on which the reha-
6 bilitation of the building is completed (or, if sub-
7 section (g) applies, the date of purchase of such
8 building by the taxpayer)—

9 “(A) the taxpayer disposes of such tax-
10 payer’s interest in such building, or

11 “(B) such building ceases to be used as the
12 principal residence of the taxpayer or ceases to
13 be a certified historic structure, the taxpayer’s
14 tax imposed by this chapter for the taxable year
15 in which such disposition or cessation occurs
16 shall be increased by the recapture percentage
17 of the credit allowed under this section for all
18 prior taxable years with respect to such reha-
19 bilitation.

20 “(2) RECAPTURE PERCENTAGE.—For purposes
21 of paragraph (1), the recapture percentage shall be
22 determined in accordance with the table under sec-
23 tion 50(a)(1)(B), deeming such table to be amend-
24 ed—

1 “(A) by striking ‘If the property ceases to
2 be investment credit property within—’ and in-
3 serting ‘If the disposition or cessation occurs
4 within—’, and

5 “(B) in clause (i) by striking ‘One full year
6 after placed in service’ and inserting ‘One full
7 year after the taxpayer becomes entitled to the
8 credit’.

9 “(3) TRANSFER BETWEEN SPOUSES OR INCI-
10 DENT TO DIVORCE.—In the case of any transfer de-
11 scribed in subsection (a) of section 1041 (relating to
12 transfers between spouses or incident to divorce)—

13 “(A) the foregoing provisions of this sub-
14 section shall not apply, and

15 “(B) the same tax treatment under this
16 subsection with respect to the transferred prop-
17 erty shall apply to the transferee as would have
18 applied to the transferor.

19 “(j) BASIS ADJUSTMENTS.—For purposes of this
20 subtitle, if a credit is allowed under this section for any
21 expenditure with respect to any property (including any
22 purchase under subsection (g) and any transfer under sub-
23 section (h)), the increase in the basis of such property
24 which would (but for this subsection) result from such ex-

1 penditure shall be reduced by the amount of the credit
2 so allowed.

3 “(k) PROCESSING FEES.—Any State may impose a
4 fee for the processing of applications for the certification
5 of any rehabilitation under this section provided that the
6 amount of such fee is used only to defray expenses associ-
7 ated with the processing of such applications.

8 “(l) DENIAL OF DOUBLE BENEFIT.—No credit shall
9 be allowed under this section for any amount for which
10 credit is allowed under section 47.

11 “(m) REGULATIONS.—The Secretary shall prescribe
12 such regulations as may be appropriate to carry out the
13 purposes of this section, including regulations where less
14 than all of a building is used as a principal residence and
15 where more than 1 taxpayer use the same dwelling unit
16 as their principal residence.”

17 (b) CONFORMING AMENDMENTS.—

18 (1) Paragraph (1) of section 23(c) of such Code
19 is amended by inserting “, 25E,” after “25D”.

20 (2) Subparagraph (C) of section 25(e)(1) of
21 such Code is amended by inserting “25E,” after
22 “sections 25D,”.

23 (3) Paragraph (2) of section 1400C(d) of such
24 Code is amended by striking “and 25D” and insert-
25 ing “25D, and 25E”.

6 "(38) to the extent provided in section 25E(j)."

7 (c) CLERICAL AMENDMENT.—The table of sections
8 for subpart A of part IV of subchapter A of chapter 1
9 of such Code is amended by inserting after the item relat-
10 ing to section 25D the following new item:

“Sec. 25E. Historic homeownership rehabilitation credit.”

11 (d) EFFECTIVE DATE.—The amendments made by
12 this section shall apply with respect to rehabilitations the
13 physical work on which begins after the date of enactment
14 of this Act.

○