

112TH CONGRESS
1ST SESSION

H. R. 2901

To amend the Internal Revenue Code of 1986 to extend increase the rehabilitation credit applicable to Heartland disaster relief.

IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 13, 2011

Mr. BRALEY of Iowa 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 extend increase the rehabilitation credit applicable to Heartland disaster relief.

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 “Rebuilding Commu-
5 nities Act of 2011”.

6 **SEC. 2. EXTENSION OF INCREASE IN REHABILITATION**
7 **CREDIT APPLICABLE TO HEARTLAND DIS-**
8 **ASTER RELIEF.**

9 (a) IN GENERAL.—Subparagraph (B) of section
10 702(d)(5) of the Heartland Disaster Tax Relief Act of

1 2008 (relating to increase in rehabilitation credit) is
2 amended by striking “December 31, 2011” and inserting
3 “December 31, 2014”.

4 (b) EFFECTIVE DATE.—The amendment made by
5 subsection (a) shall take effect on the date of the enact-
6 ment of this Act.

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