

TITLE 26 - INTERNAL REVENUE CODE

Subtitle A - Income Taxes

CHAPTER 1 - NORMAL TAXES AND SURTAXES

Subchapter W - District of Columbia Enterprise Zone

§ 1400. Establishment of DC Zone

(a) In general

For purposes of this title—

- (1) the applicable DC area is hereby designated as the District of Columbia Enterprise Zone, and
- (2) except as otherwise provided in this subchapter, the District of Columbia Enterprise Zone shall be treated as an empowerment zone designated under subchapter U.

(b) Applicable DC area

For purposes of subsection (a), the term “applicable DC area” means the area consisting of—

- (1) the census tracts located in the District of Columbia which are part of an enterprise community designated under subchapter U before the date of the enactment of this subchapter, and
- (2) all other census tracts—
 - (A) which are located in the District of Columbia, and
 - (B) for which the poverty rate is not less than than ¹ 20 percent as determined on the basis of the 1990 census.

(c) District of Columbia Enterprise Zone

For purposes of this subchapter, the terms “District of Columbia Enterprise Zone” and “DC Zone” mean the District of Columbia Enterprise Zone designated by subsection (a).

(d) Special rule for application of employment credit

With respect to the DC Zone, section 1396 (d)(1)(B) (relating to empowerment zone employment credit) shall be applied by substituting “the District of Columbia” for “such empowerment zone”.

(e) Special rule for application of enterprise zone business definition

For purposes of this subchapter and for purposes of applying subchapter U with respect to the DC Zone, section 1397C shall be applied without regard to subsections (b)(6) and (c)(5) thereof.

(f) Time for which designation applicable

(1) In general

The designation made by subsection (a) shall apply for the period beginning on January 1, 1998, and ending on December 31, 2009.

(2) Coordination with DC enterprise community designated under subchapter U

The designation under subchapter U of the census tracts referred to in subsection (b)(1) as an enterprise community shall terminate on December 31, 2009.

Footnotes

¹ So in original. The second “than” probably should not appear.

(Added Pub. L. 105–34, title VII, § 701(a), Aug. 5, 1997, 111 Stat. 863; amended Pub. L. 105–206, title VI, § 6008(a), July 22, 1998, 112 Stat. 811; Pub. L. 106–554, § 1(a)(7) [title I, §§ 113(c), 116 (b)(5), 164 (a)(1)], Dec. 21, 2000, 114 Stat. 2763, 2763A–601, 2763A–603, 2763A–625; Pub. L. 108–311, title III, § 310(a), Oct. 4, 2004, 118 Stat. 1180; Pub. L. 109–432, div. A, title I, § 110(a)(1), Dec. 20, 2006, 120 Stat. 2939; Pub. L. 110–343, div. C, title III, § 322(a)(1), Oct. 3, 2008, 122 Stat. 3873.)

References in Text

The date of the enactment of this subchapter, referred to in subsec. (b)(1), is the date of enactment of Pub. L. 105–34, which was approved Aug. 5, 1997.

Amendments

2008—Subsec. (f). Pub. L. 110–343 substituted “2009” for “2007” in pars. (1) and (2).

2006—Subsec. (f). Pub. L. 109–432 substituted “2007” for “2005” in pars. (1) and (2).

2004—Subsec. (f). Pub. L. 108–311 substituted “2005” for “2003” in pars. (1) and (2).

2000—Subsec. (d). Pub. L. 106–554, § 1(a)(7) [title I, § 113(c)], amended heading and text of subsec. (d) generally, striking out par. (1) designation and heading and par. (2), which provided that there would be no decrease of empowerment zone employment credit in 2002.

Subsec. (e). Pub. L. 106–554, § 1(a)(7) [title I, § 116(b)(5)], substituted “section 1397C” for “section 1397B”.

Subsec. (f). Pub. L. 106–554, § 1(a)(7) [title I, § 164(a)(1)], substituted “2003” for “2002” in pars. (1) and (2).

1998—Subsec. (b)(2)(B). Pub. L. 105–206 inserted “as determined on the basis of the 1990 census” after “percent”.

Effective Date of 2008 Amendment

Pub. L. 110–343, div. C, title III, § 322(a)(2), Oct. 3, 2008, 122 Stat. 3873, provided that: “The amendments made by this subsection [amending this section] shall apply to periods beginning after December 31, 2007.”

Effective Date of 2006 Amendment

Pub. L. 109–432, div. A, title I, § 110(a)(2), Dec. 20, 2006, 120 Stat. 2939, provided that: “The amendments made by this subsection [amending this section] shall apply to periods beginning after December 31, 2005.”

Effective Date of 2004 Amendment

Pub. L. 108–311, title III, § 310(e), Oct. 4, 2004, 118 Stat. 1180, provided that:

“(1) In general.—Except as provided in paragraph (2), the amendments made by this section [amending this section and sections 1400A to 1400C and 1400F of this title] shall take effect on January 1, 2004.

“(2) Tax-exempt economic development bonds.—The amendment made by subsection (b) [amending section 1400A of this title] shall apply to obligations issued after the date of the enactment of this Act [Oct. 4, 2004].”

Effective Date of 2000 Amendment

Amendment by section 1 (a)(7) [title I, § 113(c)] of Pub. L. 106–554 applicable to wages paid or incurred after Dec. 31, 2001, see section 1 (a)(7) [title I, § 113(d)] of Pub. L. 106–554, set out as a note under section 1396 of this title.

Amendment by section 1 (a)(7) [title I, § 116(b)(5)] of Pub. L. 106–554 applicable to qualified empowerment zone assets acquired after Dec. 21, 2000, see section 1 (a)(7) [title I, § 116(c)] of Pub. L. 106–554, set out as a note under section 1016 of this title.

Effective Date of 1998 Amendment

Amendment by Pub. L. 105–206 effective, except as otherwise provided, as if included in the provisions of the Taxpayer Relief Act of 1997, Pub. L. 105–34, to which such amendment relates, see section 6024 of Pub. L. 105–206, set out as a note under section 1 of this title.