

111TH CONGRESS
1ST SESSION

S. 1761

To provide an extension of the low-income housing credit placed-in-service date requirement for certain disaster areas.

IN THE SENATE OF THE UNITED STATES

OCTOBER 7, 2009

Ms. LANDRIEU (for herself and Mr. VITTER) introduced the following bill;
which was read twice and referred to the Committee on Finance

A BILL

To provide an extension of the low-income housing credit placed-in-service date requirement for certain disaster areas.

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. EXTENSION OF LOW-INCOME HOUSING CREDIT**

4 **RULES FOR CERTAIN DISASTER AREAS.**

5 Section 1400N(c)(5) of the Internal Revenue Code of
6 1986 is amended by striking “January 1, 2011” and in-
7 serting “January 1, 2012”.