

## S 1946

A bill to amend the Internal Revenue Code of 1986 to allow unpopulated census tracts that are contiguous to low-income communities to be treated as low-income communities under the new markets tax credit.

**Congress:** 115 (2017–2019, Ended)

**Chamber:** Senate

**Policy Area:** Taxation

**Introduced:** Oct 5, 2017

**Current Status:** Read twice and referred to the Committee on Finance.

**Latest Action:** Read twice and referred to the Committee on Finance. (Oct 5, 2017)

**Official Text:** <https://www.congress.gov/bill/115th-congress/senate-bill/1946>

### Sponsor

**Name:** Sen. Menendez, Robert [D-NJ]

**Party:** Democratic • **State:** NJ • **Chamber:** Senate

### Cosponsors

*No cosponsors are listed for this bill.*

### Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Oct 5, 2017

### Subjects & Policy Tags

**Policy Area:**

Taxation

### Related Bills

*No related bills are listed.*

### Summary (as of Oct 5, 2017)

This bill amends the Internal Revenue Code to permit a census tract that has a population of zero and is contiguous to one or more low-income communities to be treated as a low-income community for the purpose of the new markets tax credit.

### Actions Timeline

- **Oct 5, 2017:** Introduced in Senate
- **Oct 5, 2017:** Read twice and referred to the Committee on Finance.

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