

HR 2238

To amend the Internal Revenue Code of 1986 to extend certain tax benefits related to empowerment zones.

Congress: 116 (2019–2021, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Apr 10, 2019

Current Status: Referred to the House Committee on Ways and Means.

Latest Action: Referred to the House Committee on Ways and Means. (Apr 10, 2019)

Official Text: <https://www.congress.gov/bill/116th-congress/house-bill/2238>

Sponsor

Name: Rep. Espaillat, Adriano [D-NY-13]

Party: Democratic • **State:** NY • **Chamber:** House

Cosponsors (1 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Rogers, Harold [R-KY-5]	R · KY		Apr 10, 2019

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Apr 10, 2019

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Summary (as of Apr 10, 2019)

This bill extends the period for the designation of empowerment zones and reinstates the tax credit for holders of qualified zone academy bonds. An *empowerment zone* is an economically distressed community eligible for various tax incentives and grants from the federal government to promote investment in the community.

The bill reinstates and expands the tax credit for holders of qualified zone academy bonds. A *qualified zone academy bond* is a tax-exempt bond that may be issued to rehabilitate or repair a public school facility, to provide equipment and develop course material, and train teachers and other school personnel.

Actions Timeline

- Apr 10, 2019:** Introduced in House
- Apr 10, 2019:** Referred to the House Committee on Ways and Means