

Pub. L. 111-240 substituted “January 1, 2011” for “January 1, 2010”.

Subsec. (d)(2)(D). Pub. L. 111-312, § 761(a), substituted “2012” for “2010”.

2008—Subsec. (b)(2)(D). Pub. L. 110-185 substituted “January 1, 2010” for “January 1, 2005”.

2005—Subsec. (b)(2)(C)(ii). Pub. L. 109-135, § 412(ss)(1), substituted “section 168(k)(2)(D)(i)” for “section 168(k)(2)(C)(i)”.

Subsec. (b)(2)(C)(iv). Pub. L. 109-135, § 412(ss)(2), substituted “section 168(k)(2)(D)(iii)” for “section 168(k)(2)(C)(iii)”.

Subsec. (b)(2)(D). Pub. L. 109-135, § 412(ss)(3), substituted “section 168(k)(2)(E)” for “section 168(k)(2)(D)”.

Pub. L. 109-135, § 405(a)(2), substituted “January 1, 2005” for “September 11, 2004”.

Subsec. (b)(2)(E). Pub. L. 109-135, § 412(ss)(4), substituted “section 168(k)(2)(G)” for “section 168(k)(2)(F)”.

Subsec. (c)(5). Pub. L. 109-135, § 412(ss)(5), substituted “section 168(k)(2)(D)(iii)” for “section 168(k)(2)(C)(iii)”.

2004—Subsec. (a)(2)(D). Pub. L. 108-311, § 403(c)(1)(A), substituted “subchapter A” for “subchapter B” in introductory provisions.

Subsec. (a)(2)(D)(ii). Pub. L. 108-311, § 403(c)(1)(B), substituted “this paragraph” for “subparagraph (B)”.

Subsec. (b)(2)(D). Pub. L. 108-311, § 403(c)(2), inserted “, and clause (iv) thereof shall be applied by substituting ‘qualified New York Liberty Zone property’ for ‘qualified property’” before period at end.

Subsec. (c)(5). Pub. L. 108-311, § 403(c)(3), added par. (5).

Subsec. (d)(2)(D). Pub. L. 108-311, § 309(a), substituted “2010” for “2005”.

Subsec. (e)(1). Pub. L. 108-311, § 309(b), substituted “2006” for “2005”.

Subsec. (e)(2)(B). Pub. L. 108-311, § 309(c), substituted “or the Municipal Assistance Corporation, or” for “, or” at end.

Subsec. (f)(2). Pub. L. 108-311, § 403(c)(4), inserted “, determined without regard to subparagraph (C)(i) thereof” before period at end.

2003—Subsec. (b)(2)(C)(i). Pub. L. 108-27, which directed amendment of heading by substituting “Bonus depreciation property under section 168(k)” for “30-percent additional allowance property”, was executed by making the substitution for “30 percent additional allowance property” to reflect the probable intent of Congress.

#### EFFECTIVE DATE OF 2014 AMENDMENT

Amendment by Pub. L. 113-295 applicable to property placed in service after Dec. 31, 2013, in taxable years ending after such date, see section 125(e) of Pub. L. 113-295, set out as a note under section 168 of this title.

#### EFFECTIVE DATE OF 2013 AMENDMENT

Pub. L. 112-240, title III, § 328(b), Jan. 2, 2013, 126 Stat. 2334, provided that: “The amendment made by this section [amending this section] shall apply to bonds issued after December 31, 2011.”

Amendment by section 331(e)(4) of Pub. L. 112-240 applicable to property placed in service after Dec. 31, 2012, in taxable years ending after such date, see section 331(f) of Pub. L. 112-240, set out as a note under section 168 of this title.

#### EFFECTIVE DATE OF 2010 AMENDMENT

Amendment by section 401(d)(6) of Pub. L. 111-312 applicable to property placed in service after Dec. 31, 2010, in taxable years ending after such date, see section 401(e)(1) of Pub. L. 111-312, set out as a note under section 168 of this title.

Pub. L. 111-312, title VII, § 761(b), Dec. 17, 2010, 124 Stat. 3323, provided that: “The amendment made by this section [amending this section] shall apply to bonds issued after December 31, 2009.”

Amendment by Pub. L. 111-240 applicable to property placed in service after Dec. 31, 2009, in taxable years

ending after such date, see section 2022(c) of Pub. L. 111-240, set out as a note under section 168 of this title.

#### EFFECTIVE DATE OF 2008 AMENDMENT

Amendment by Pub. L. 110-185 applicable to property placed in service after Dec. 31, 2007, in taxable years ending after such date, see section 103(d) of Pub. L. 110-185, set out as a note under section 168 of this title.

#### EFFECTIVE DATE OF 2005 AMENDMENT

Amendment by section 405(a)(2) of Pub. L. 109-135 effective as if included in section 201 of the Jobs and Growth Tax Relief Reconciliation Act of 2003, Pub. L. 108-27, see section 405(b) of Pub. L. 109-135, set out as a note under section 168 of this title.

#### EFFECTIVE DATE OF 2004 AMENDMENT

Pub. L. 108-311, title III, § 309(d), Oct. 4, 2004, 118 Stat. 1180, provided that: “The amendment made by subsection (c) [amending this section] shall take effect as if included in the amendments made by section 301 of the Job Creation and Worker Assistance Act of 2002 [Pub. L. 107-147].”

Amendment by section 403(c) of Pub. L. 108-311 effective as if included in the provisions of the Job Creation and Worker Assistance Act of 2002, Pub. L. 107-147, to which such amendment relates, see section 403(f) of Pub. L. 108-311, set out as a note under section 56 of this title.

#### EFFECTIVE DATE OF 2003 AMENDMENT

Amendment by Pub. L. 108-27 applicable to taxable years ending after May 5, 2003, see section 201(d) of Pub. L. 108-27, set out as a note under section 168 of this title.

## PART II—TAX BENEFITS FOR GO ZONES

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#### AMENDMENTS

2007—Pub. L. 110-172, § 11(a)(27), Dec. 29, 2007, 121 Stat. 2487, added item 1400T.

2005—Pub. L. 109-135, title I, §§ 102(b), 103(b)(3), title II, § 201(b)(3), Dec. 21, 2005, 119 Stat. 2594, 2595, 2607, added items 1400O to 1400S.

### § 1400M. Definitions

For purposes of this part—

#### (1) Gulf Opportunity Zone

The terms “Gulf Opportunity Zone” and “GO Zone” mean that portion of the Hurricane Katrina disaster area determined by the President to warrant individual or individual and public assistance from the Federal Government under the Robert T. Stafford Disaster Relief and Emergency Assistance Act by reason of Hurricane Katrina.

#### (2) Hurricane Katrina disaster area

The term “Hurricane Katrina disaster area” means an area with respect to which a major disaster has been declared by the President before September 14, 2005, under section 401 of such Act by reason of Hurricane Katrina.

#### (3) Rita GO Zone

The term “Rita GO Zone” means that portion of the Hurricane Rita disaster area deter-