

and 1171–1177] or title XVIII [§§1800–1899A] of Pub. L. 99–514 require an amendment to any plan, such plan amendment shall not be required to be made before the first plan year beginning on or after Jan. 1, 1989, see section 1140 of Pub. L. 99–514, as amended, set out as a note under section 401 of this title.

**§ 1399. No separate taxable entities for partnerships, corporations, etc.**

Except in any case to which section 1398 applies, no separate taxable entity shall result from the commencement of a case under title 11 of the United States Code.

(Added Pub. L. 96–589, §3(a)(1), Dec. 24, 1980, 94 Stat. 3400.)

**Subchapter W—District of Columbia Enterprise Zone**

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| Sec.   |   |
| 1400.  | Establishment of DC Zone.                             |
| 1400A. | Tax-exempt economic development bonds.                |
| 1400B. | Zero percent capital gains rate.                      |
| 1400C. | First-time homebuyer credit for District of Columbia. |

**§ 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<sup>1</sup> 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 with-

out 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, 2011.

**(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, 2011.

(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; Pub. L. 111–312, title VII, §754(a), Dec. 17, 2010, 124 Stat. 3321.)

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

2010—Subsec. (f). Pub. L. 111–312 substituted “2011” for “2009” in pars. (1) and (2).

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 2010 AMENDMENT

Pub. L. 111–312, title VII, §754(e), Dec. 17, 2010, 124 Stat. 3322, provided that:

“(1) IN GENERAL.—Except as otherwise provided in this subsection, the amendments made by this section [amending this section and sections 1400A to 1400C of this title] shall apply to periods after December 31, 2009.

“(2) TAX-EXEMPT DC EMPOWERMENT ZONE BONDS.—The amendment made by subsection (b) [amending section 1400A of this title] shall apply to bonds issued after December 31, 2009.

“(3) ACQUISITION DATES FOR ZERO-PERCENT CAPITAL GAINS RATE.—The amendments made by subsection (c) [amending section 1400B of this title] shall apply to property acquired or substantially improved after December 31, 2009.

“(4) HOMEBUYER CREDIT.—The amendment made by subsection (d) [amending section 1400C of this title] shall apply to homes purchased after December 31, 2009.”

<sup>1</sup> So in original. The second “than” probably should not appear.