

## Internal Revenue Code Section 50(b)(2)

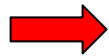
### Other special rules

(b) Certain property not eligible. No credit shall be determined under this subpart with respect to—

(1) Property used outside United States.

(A) In general. Except as provided in subparagraph (B), no credit shall be determined under this subpart with respect to any property which is used predominantly outside the United States.

(B) Exceptions. Subparagraph (A) shall not apply to any property described in section 168(g)(4).



(2) Property used for lodging. No credit shall be determined under this subpart with respect to any property which is used predominantly to furnish lodging or in connection with the furnishing of lodging. The preceding sentence shall not apply to—

(A) nonlodging commercial facilities which are available to persons not using the lodging facilities on the same basis as they are available to persons using the lodging facilities.

(B) property used by a hotel or motel in connection with the trade or business of furnishing lodging where the predominant portion of the accommodations is used by transients;

(C) a certified historic structure to the extent of that portion of the basis which is attributable to qualified rehabilitation expenditures; and

(D) any energy property.