

119TH CONGRESS  
1ST SESSION

# H. R. 2231

To amend the Internal Revenue Code of 1986 to make permanent the 7-year recovery period for motorsports entertainment complexes.

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## IN THE HOUSE OF REPRESENTATIVES

MARCH 18, 2025

Ms. TENNEY (for herself, Mr. THOMPSON of California, Mr. HUDSON, Ms. SEWELL, Mr. YAKYM, and Ms. WASSERMAN SCHULTZ) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to make permanent the 7-year recovery period for motorsports entertainment complexes.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*

3       **SECTION 1. SHORT TITLE.**

4       This Act may be cited as the “Motorsports Fairness  
5       and Permanency Act of 2025”.

1 **SEC. 2. 7-YEAR RECOVERY PERIOD FOR MOTORSPORTS EN-**  
2 **TERTAINMENT COMPLEXES MADE PERMA-**  
3 **NENT.**

4 Section 168(i)(15) of the Internal Revenue Code of  
5 1986 is amended by striking subparagraph (D).

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