

109TH CONGRESS
1ST SESSION

S. 441

To amend the Internal Revenue Code of 1986 to make permanent the classification of a motorsports entertainment complex.

IN THE SENATE OF THE UNITED STATES

FEBRUARY 17, 2005

Mr. SANTORUM (for himself, Mr. NELSON of Florida, Mr. KYL, Mr. ALLEN, Mr. BUNNING, Mrs. DOLE, and Mr. CHAMBLISS) introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To amend the Internal Revenue Code of 1986 to make permanent the classification of a motorsports entertainment complex.

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 2005”.

1 **SEC. 2. 7-YEAR CLASS LIFE FOR MOTORSPORTS ENTER-**
2 **TAINMENT COMPLEX FACILITIES MADE PER-**
3 **MANENT.**

4 Paragraph (15) of section 168(i) of the Internal Rev-
5 enue Code of 1986 (relating to motorsports entertainment
6 complex) is amended by striking subparagraph (D).

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