

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.

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

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).

○