

119TH CONGRESS
1ST SESSION

S. 1763

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

IN THE SENATE OF THE UNITED STATES

MAY 14, 2025

Mr. YOUNG (for himself and Mr. WARNER) 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 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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