

109<sup>TH</sup> CONGRESS  
1<sup>ST</sup> SESSION

# H. R. 930

To amend the Internal Revenue Code of 1986 to provide that seven year class life for motorsports entertainment complex property be made permanent.

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## IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 17, 2005

Mr. HAYWORTH (for himself, Mr. FOLEY, Mr. JEFFERSON, Mr. RAMSTAD, Mr. LEWIS of Kentucky, Mr. ENGLISH of Pennsylvania, Mr. WELLER, Mr. SHAW, and Mr. CANTOR) 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 provide that seven year class life for motorsports entertainment complex property be made permanent.

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 subsection (D).

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