

119TH CONGRESS
1ST SESSION

S. _____

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

Mr. YOUNG (for himself and Mr. WARNER) introduced the following bill; which was read twice and referred to the Committee on _____

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”.

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

9 Section 168(i)(15) of the Internal Revenue Code of
10 1986 is amended by striking subparagraph (D).