

113TH CONGRESS
1ST SESSION

S. 1826

To provide predictability and certainty in the tax law, create jobs, and encourage investment.

IN THE SENATE OF THE UNITED STATES

DECEMBER 13 (legislative day, DECEMBER 11), 2013

Ms. STABENOW (for herself, Mr. BURR, Mr. COCHRAN, Mrs. HAGAN, Mr. HELLER, Mr. NELSON, Ms. LANDRIEU, Mr. MORAN, Mrs. SHAHEEN, and Mr. WICKER) introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To provide predictability and certainty in the tax law, create jobs, and encourage investment.

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”.

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

4 Section 168(i)(15) of the Internal Revenue Code of
5 1986 is amended by striking subparagraph (D).

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