Bill Fact Sheet – December 5, 2025 https://legilist.com Bill page: https://legilist.com/bill/109/hr/3123

HR 3123

Independent Restaurant Appreciation Act

Congress: 109 (2005–2007, Ended)

Chamber: House
Policy Area: Taxation
Introduced: Jun 29, 2005

Current Status: Referred to the House Committee on Ways and Means.

Latest Action: Referred to the House Committee on Ways and Means. (Jun 29, 2005)

Official Text: https://www.congress.gov/bill/109th-congress/house-bill/3123

Sponsor

Name: Rep. Pascrell, Bill, Jr. [D-NJ-8]

Party: Democratic • State: NJ • Chamber: House

Cosponsors

No cosponsors are listed for this bill.

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Jun 29, 2005

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Summary (as of Jun 29, 2005)

Independent Restaurant Appreciation Act - Amends the Internal Revenue Code to assign a 10-year recovery period, for depreciation purposes, for buildings placed in service by certain independent (i.e., non-franchise) restaurant businesses.

Actions Timeline

- Jun 29, 2005: Introduced in House
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- Jun 29, 2005: Referred to the House Committee on Ways and Means.