

Bill Fact Sheet – December 5, 2025 https://legilist.com Bill page: https://legilist.com/bill/109/hr/920

HR 920

To amend the Internal Revenue Code of 1986 to modify the treatment of qualified restaurant property as 15-year property for purposes of the depreciation deduction.

Congress: 109 (2005–2007, Ended)

Chamber: House Policy Area: Taxation Introduced: Feb 17, 2005

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

Latest Action: Referred to the House Committee on Ways and Means. (Feb 17, 2005)

Official Text: https://www.congress.gov/bill/109th-congress/house-bill/920

Sponsor

Name: Rep. Foley, Mark [R-FL-16]

Party: Republican • State: FL • Chamber: House

Cosponsors (63 total)

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Cosponsor	Party / State	Role	Date Joined
Rep. Boyd, Allen [D-FL-2]	D·FL		Feb 17, 2005
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Rep. Cooper, Jim [D-TN-5]	$D \cdot TN$		Feb 17, 2005
Rep. Doolittle, John T. [R-CA-4]	$R \cdot CA$		Feb 17, 2005
Rep. Garrett, Scott [R-NJ-5]	$R \cdot NJ$		Feb 17, 2005
Rep. Hayworth, J. D. [R-AZ-5]	$R \cdot AZ$		Feb 17, 2005
Rep. Johnson, Sam [R-TX-3]	$R \cdot TX$		Feb 17, 2005
Rep. Lewis, Ron [R-KY-2]	$R \cdot KY$		Feb 17, 2005
Rep. Mack, Connie [R-FL-14]	$R \cdot FL$		Feb 17, 2005
Rep. Otter, C. L. (Butch) [R-ID-1]	$R \cdot ID$		Feb 17, 2005
Rep. Renzi, Rick [R-AZ-1]	$R \cdot AZ$		Feb 17, 2005
Rep. Ros-Lehtinen, Ileana [R-FL-18]	R·FL		Feb 17, 2005
Rep. Sessions, Pete [R-TX-32]	$R \cdot TX$		Feb 17, 2005
Rep. Shaw, E. Clay, Jr. [R-FL-22]	R·FL		Feb 17, 2005
Rep. Tiberi, Patrick J. [R-OH-12]	R · OH		Feb 17, 2005
Rep. English, Phil [R-PA-3]	R · PA		Mar 1, 2005
Rep. Gallegly, Elton [R-CA-24]	R · CA		Mar 1, 2005
Rep. Harris, Katherine [R-FL-13]	R·FL		Mar 1, 2005
Rep. Hoekstra, Peter [R-MI-2]	R · MI		Mar 1, 2005
Rep. McCrery, Jim [R-LA-4]	R·LA		Mar 1, 2005
Rep. Wilson, Joe [R-SC-2]	R · SC		Mar 1, 2005
Rep. Wolf, Frank R. [R-VA-10]	R·VA		Mar 1, 2005
Rep. Brown-Waite, Ginny [R-FL-5]	R·FL		Mar 2, 2005
Rep. Gordon, Bart [D-TN-6]	D · TN		Mar 2, 2005
Rep. Kennedy, Mark R. [R-MN-6]	R · MN		Mar 2, 2005
Rep. Terry, Lee [R-NE-2]	R · NE		Mar 8, 2005
Rep. Walsh, James T. [R-NY-25]	R·NY		Mar 14, 2005
Rep. Bonilla, Henry [R-TX-23]	R·TX		Apr 27, 2005
Rep. Hall, Ralph M. [R-TX-4]	R·TX		Apr 27, 2005
Rep. McIntyre, Mike [D-NC-7]	D · NC		Apr 27, 2005
Rep. Towns, Edolphus [D-NY-10]	D · NY		Apr 27, 2005
Rep. Northup, Anne M. [R-KY-3]	R · KY		May 10, 2005
Rep. Dicks, Norman D. [D-WA-6]	D · WA		May 26, 2005
Rep. Kildee, Dale E. [D-MI-5]	D · MI		Jun 14, 2005
Rep. Franks, Trent [R-AZ-2]	R·AZ		Jun 16, 2005
Rep. Jones, Walter B., Jr. [R-NC-3]	R · NC		Jun 16, 2005
Rep. Latham, Tom [R-IA-4]	R·IA		Jun 16, 2005
Rep. Holt, Rush [D-NJ-12]	D · NJ		Jun 17, 2005
Rep. Shuster, Bill [R-PA-9]	R · PA		Jun 21, 2005
Rep. Neugebauer, Randy [R-TX-19]	R·TX		Jun 23, 2005
Rep. Dent, Charles W. [R-PA-15]	R · PA		Jun 29, 2005

Cosponsor	Party / State	Role	Date Joined
Rep. Tiahrt, Todd [R-KS-4]	$R \cdot KS$		Jun 30, 2005
Rep. Blunt, Roy [R-MO-7]	$R \cdot MO$		Jul 19, 2005
Rep. Andrews, Robert E. [D-NJ-1]	D · NJ		Sep 13, 2005
Rep. McHugh, John M. [R-NY-23]	$R \cdot NY$		Sep 13, 2005
Rep. Brady, Kevin [R-TX-8]	$R \cdot TX$		Sep 15, 2005
Rep. McCaul, Michael T. [R-TX-10]	$R \cdot TX$		Sep 20, 2005
Rep. Menendez, Robert [D-NJ-13]	$D \cdot NJ$		Sep 20, 2005
Rep. Michaud, Michael H. [D-ME-2]	$D \cdot ME$		Sep 20, 2005
Rep. Green, Al [D-TX-9]	$D \cdot TX$		Sep 22, 2005
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Rep. Bonner, Jo [R-AL-1]	$R \cdot AL$		Oct 6, 2005
Rep. Green, Mark [R-WI-8]	$R \cdot WI$		Oct 6, 2005
Rep. Hensarling, Jeb [R-TX-5]	$R \cdot TX$		Oct 6, 2005
Rep. Marchant, Kenny [R-TX-24]	$R \cdot TX$		Oct 6, 2005
Rep. Moore, Dennis [D-KS-3]	D·KS		Oct 6, 2005
Rep. Souder, Mark E. [R-IN-3]	$R \cdot IN$		Oct 17, 2005
Rep. Everett, Terry [R-AL-2]	$R \cdot AL$		Dec 6, 2005
Rep. Musgrave, Marilyn N. [R-CO-4]	$R \cdot CO$		Apr 6, 2006
Rep. Smith, Adam [D-WA-9]	D · WA		May 25, 2006
Rep. Crenshaw, Ander [R-FL-4]	$R \cdot FL$		Jun 14, 2006
Rep. Aderholt, Robert B. [R-AL-4]	$R \cdot AL$		Jun 19, 2006
Rep. Calvert, Ken [R-CA-44]	$R \cdot CA$		Sep 13, 2006

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Feb 17, 2005

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
109 S 419	Identical bill	Feb 17, 2005: Read twice and referred to the Committee on Finance.

Summary (as of Feb 17, 2005)

Amends the Internal Revenue Code to make permanent the 15-year recovery period for purposes of the tax deduction for depreciation of qualified restaurant property. Revises the term "qualified restaurant property" to include existing buildings as well as improvements to buildings.

