

S 2170

A bill 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: 110 (2007–2009, Ended)

Chamber: Senate

Policy Area: Taxation

Introduced: Oct 16, 2007

Current Status: Read twice and referred to the Committee on Finance.

Latest Action: Read twice and referred to the Committee on Finance. (Oct 16, 2007)

Official Text: <https://www.congress.gov/bill/110th-congress/senate-bill/2170>

Sponsor

Name: Sen. Hutchison, Kay Bailey [R-TX]

Party: Republican • **State:** TX • **Chamber:** Senate

Cosponsors (11 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Kyl, Jon [R-AZ]	R · AZ		Oct 16, 2007
Sen. Dole, Elizabeth [R-NC]	R · NC		Oct 25, 2007
Sen. Landrieu, Mary L. [D-LA]	D · LA		Nov 1, 2007
Sen. Specter, Arlen [R-PA]	R · PA		Jan 23, 2008
Sen. Nelson, Bill [D-FL]	D · FL		Feb 13, 2008
Sen. Vitter, David [R-LA]	R · LA		Feb 27, 2008
Sen. Martinez, Mel [R-FL]	R · FL		Mar 3, 2008
Sen. Smith, Gordon H. [R-OR]	R · OR		Mar 5, 2008
Sen. Sessions, Jeff [R-AL]	R · AL		Apr 8, 2008
Sen. Roberts, Pat [R-KS]	R · KS		Apr 21, 2008
Sen. Collins, Susan M. [R-ME]	R · ME		Jun 10, 2008

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Oct 16, 2007

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
110 HR 3622	Identical bill	Sep 20, 2007: Referred to the House Committee on Ways and Means.

Summary (as of Oct 16, 2007)

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.

Actions Timeline

- **Oct 16, 2007:** Introduced in Senate
- **Oct 16, 2007:** Read twice and referred to the Committee on Finance.

LegiList

CONGRESS, MADE CLEAR.

Search Every Federal Bill, Law, and Vote

LegiList is the fastest way to research Congress. Track any bill from introduction to enactment, see how every legislator voted, follow committee activity, and read the full text of every bill — all in one place, always up to date.

legilist.com

Free Course: Learn How Congress Actually Works

LegiList Learn is a free, self-paced course that walks through the entire legislative process — from drafting a bill to a presidential signature. Seven modules, plain language, no politics. Earn a certificate when you finish.

legilist.com/learn

Developer API: Build Apps on Legislative Data

The LegiList API gives developers direct access to bills, votes, legislators, committees, and more. Start free with 1,000 requests per day — no credit card required. Upgrade to Pro when you need to scale.

legilist.com/api

Public data belongs to the public. — legilist.com