

Bill Fact Sheet – December 5, 2025 https://legilist.com

Bill page: https://legilist.com/bill/110/s/2247

S 2247

Motorsports Tax Fairness Act Congress: 110 (2007–2009, Ended)

Chamber: Senate
Policy Area: Taxation
Introduced: Oct 26, 2007

Current Status: Sponsor introductory remarks on measure. (CR S13680-13681)

Latest Action: Sponsor introductory remarks on measure. (CR S13680-13681) (Nov 1, 2007)

Official Text: https://www.congress.gov/bill/110th-congress/senate-bill/2247

Sponsor

Name: Sen. Roberts, Pat [R-KS]

Party: Republican • State: KS • Chamber: Senate

Cosponsors

No cosponsors are listed for this bill.

Committee Activity

No committee referrals or activity are recorded for this bill.

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
110 HR 1304	Related bill	Mar 1, 2007: Referred to the House Committee on Ways and Means.
110 S 557	Related bill	Feb 12, 2007: Read twice and referred to the Committee on Finance.

Summary (as of Oct 26, 2007)

Motorsports Tax Fairness Act - Amends the Internal Revenue Code to make permanent the classification, for depreciation purposes, of any motorsports entertainment complex as seven-year property.

Actions Timeline

- Nov 1, 2007: Sponsor introductory remarks on measure. (CR S13680-13681)
- Oct 29, 2007: Read the second time. Placed on Senate Legislative Calendar under General Orders. Calendar No. 454.
- Oct 26, 2007: Introduced in Senate
- Oct 26, 2007: Introduced in the Senate. Read the first time. Placed on Senate Legislative Calendar under Read the First Time.