

## HR 3948

To amend the Internal Revenue Code of 1986 to extend for one year the 15-year straight-line cost recovery for qualified leasehold improvements, qualified restaurant buildings and improvements, and qualified retail improvements.

**Congress:** 113 (2013–2015, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** Jan 28, 2014

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

**Latest Action:** Referred to the House Committee on Ways and Means. (Jan 28, 2014)

**Official Text:** <https://www.congress.gov/bill/113th-congress/house-bill/3948>

### Sponsor

**Name:** Rep. Grayson, Alan [D-FL-9]

**Party:** Democratic • **State:** FL • **Chamber:** House

### Cosponsors

No cosponsors are listed for this bill.

### Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Jan 28, 2014

### Subjects & Policy Tags

#### Policy Area:

Taxation

### Related Bills

Bill	Relationship	Last Action
113 HR 5771	Related bill	Dec 19, 2014: Became Public Law No: 113-295.
113 HR 3939	Related bill	Jun 13, 2014: Referred to the Subcommittee on Workforce Protections.
113 HR 4212	Related bill	Mar 12, 2014: Referred to the House Committee on Ways and Means.
113 S 1859	Related bill	Dec 20, 2013: Read the second time. Placed on Senate Legislative Calendar under General Orders. Calendar No. 287.
113 S 1085	Related bill	Jun 3, 2013: Read twice and referred to the Committee on Finance.
113 S 749	Related bill	Apr 17, 2013: Read twice and referred to the Committee on Finance.

### Summary (as of Jan 28, 2014)

Amends the Internal Revenue Code to extend through 2014 the classification, for depreciation purposes, of leasehold, restaurant buildings, and retail improvements as 15-year property.

## **Actions Timeline**

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- **Jan 28, 2014:** Introduced in House
- **Jan 28, 2014:** Referred to the House Committee on Ways and Means.