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

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

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