

## HR 2164

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:** 114 (2015–2017, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** Apr 30, 2015

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

**Latest Action:** Referred to the House Committee on Ways and Means. (Apr 30, 2015)

**Official Text:** <https://www.congress.gov/bill/114th-congress/house-bill/2164>

### 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	Apr 30, 2015

### Subjects & Policy Tags

#### Policy Area:

Taxation

### Related Bills

No related bills are listed.

### Summary

(as of Apr 30, 2015)

Amends the Internal Revenue Code to extend through 2015 the classification, for depreciation purposes, of leasehold, restaurant buildings, and retail improvements as 15-year property.

### Actions Timeline

- **Apr 30, 2015:** Introduced in House
- **Apr 30, 2015:** Referred to the House Committee on Ways and Means.