

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.