

## HR 4786

### Race Horse Cost Recovery Act of 2019

**Congress:** 116 (2019–2021, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** Oct 22, 2019

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

**Latest Action:** Referred to the House Committee on Ways and Means. (Oct 22, 2019)

**Official Text:** <https://www.congress.gov/bill/116th-congress/house-bill/4786>

### Sponsor

**Name:** Rep. Barr, Andy [R-KY-6]

**Party:** Republican • **State:** KY • **Chamber:** House

### Cosponsors

*No cosponsors are listed for this bill.*

### Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Oct 22, 2019

### Subjects & Policy Tags

#### Policy Area:

Taxation

### Related Bills

*No related bills are listed.*

### Summary (as of Oct 22, 2019)

#### Race Horse Cost Recovery Act of 2019

This bill amends the Internal Revenue Code to modify the accelerated depreciation allowance for race horses to allow a three-year recovery period for any race horse. (Current law limits the three-year recovery period to race horses placed in service before January 1, 2018, and race horses placed in service after December 31, 2017, that are more than two years old when placed in service by the purchaser.)

### Actions Timeline

- **Oct 22, 2019:** Introduced in House
- **Oct 22, 2019:** Referred to the House Committee on Ways and Means.

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