November 17, 2026

The Honorable John Thune
Senate Majority Leader
S-221, The Capitol
Washington, DC 20510

The Honorable Chuck Schumer
Senate Minority Leader
S-230, The Capitol
Washington, DC 20510

The Honorable Mike Johnson
Speaker of the House
H-232, The Capitol
Washington, DC 20515

The Honorable Steve Scalise
House Majority Leader
H-329, The Capitol
Washington, DC 20515

The Honorable Hakeem Jeffries
House Minority Leader
H-204, The Capitol
Washington, DC 20515

Democratic Whip Katherine Clark
H-148, the Capitol
Washington, DC 20515

Dear Leader Thune, Leader Schumer, Speaker Johnson, Leader Scalise, Leader Jefferies, and Whip Clark:

As owners and operators of automotive racetracks, we, the undersigned, request and encourage your support for S. 1763/H.R. 2231, the bipartisan “Motorsports Fairness and Permanency Act,” and help in getting this important legislation over the finish line this year.

With federal tax provisions for racetracks having expired at the end of 2025, Congress must act now to provide motorsports facilities with tax certainty. We ask for your help in ensuring Congress renews this important tax incentive before year-end, so racetracks are not penalized when they file their 2026 taxes.

Our nation’s 1,500+ racetracks are the critical infrastructure for the motorsports industry that employs more than 318,000 Americans. We provide live, family-friendly entertainment and foster a strong sense of community. Track operators constantly innovate and find ways to put on high-quality motorsports and community events.

Owning and operating a racetrack is a labor of love. Most tracks run on narrow margins, which requires owners to carefully invest in upgrades to our facilities. We’re in this business because we care deeply about motorsports, racers, and millions of Americans who are fans of all different types of racing. However, there are economic considerations we contend with each day, and tax certainty is among our chief concerns.

To continue making long-term investments in our tracks, grandstands, viewing structures, and even parking lots, we need certainty that the U.S. tax code will allow us to recover these costs over a seven-year period. If Congress doesn't act to renew this provision, track owners' investments will revert to being depreciated over up to 39 years.

While racetracks were able to recover the costs of our investments on an accelerated basis for more than two decades, Congress allowed this tax provision to lapse at the end of 2025. We need certainty surrounding the tax structure of our investments, which is needed for racetracks to make significant, long-term investments to upgrade our facilities. That's why this commonsense, pro-business bill is so important to racetracks.

If enacted into law, the Motorsports Fairness and Permanency Act (S. 1763/H.R. 2231) would make the seven-year cost recovery period for investments in motorsports entertainment complexes permanent, giving track owners the certainty they need to continue operating, make additional investments, create jobs, and provide family-friendly entertainment.

Motorsports is a uniquely American tradition, and this legislation is critical to the future of racing, tens of thousands of jobs, and the local economies in communities throughout the country.

We urge you to support S. 1763/H.R. 2231, which would empower small-business racetrack owners across America to thrive and continue delivering the entertainment and much-needed community investment our nation deserves. Congress must extend accelerated depreciation for racetrack investments this year.

Sincerely,

Michael Ellis
American Super Cups
Jasper, AL

Keith Kingsfield
Monster Mountain MX Park
Tallassee, AL

Mel Harder
Motorsport
Pacific Grove, CA

April Henderson
WeatherTech Raceway Laguna Seca
Salinas, CA

Brandon Morse
One More Time Promotions LLC
Visalia, CA

Pete Rogers
Sonoma Raceway
Sonoma, CA

John Wood
Reno-Fernley Raceway
Oakland, CA

Ron Giroux
Legion Speedway (Formerly Big Daddy's Speedbowl)
Lisbon, CT

Tim Bryant
Five Flags Speedway
Pensacola, FL

Joshua Joiner
Hunt the Front LLC/DBA Southern Raceway
Pace, FL

Scarlett Redenius
Redneck Mud Park
Punta Gorda, FL

Janis Ingram
Fort Payne Motor Speedway
Silver Creek, GA

Colleen Millsaps
Millsaps Training Facility
Cairo, GA

Jeremy Porter
Atlanta Motorsport Park
Dawsonville, GA

John Deery
Make Popcorn Great Again Tour
Maquoketa, IA

Scott New
Firebird Raceway
Eagle, ID

Brian Bohlander
Old World Industries, LLC
Shorewood, IL

Timothy Cullinan
Great Lakes Dragaway, LLC
Franklin Park, IL

David Deery
Big 8 Late Model Series
Loves Park, IL

Cheryl Hryn
Mid Am Racing Series
Blue Island, IL

Scott Kosak
GetInTheStands.com
Naperville, IL

Michael O'Connor
Kokomo Speedway
Kankakee, IL

Dakoda Tennyson
Interstate Racing Association
Zion, IL

Tracy Anglemeyer-Mandell
New Paris Speedway
New Paris, IN

Scott Carson
Midwest Asphalt Champ Kart Series
Richmond, IN

Christopher Diasio
Putnam Park Road Course
Carmel, IN

Nathan Gesse
USAC
Roachdale, IN

Michael Good
Indianapolis Motor Speedway Museum
Westfield, IN

Jeff Ladd
Sports Insurance Specialists, LLC
Fort Wayne, IN

Mike Lewis
Indianapolis Raceway Park/Maple Grove Raceway/ NHRA
Avon, IN

Rollie Miller
Lucas Oil Indianapolis Raceway Park
Indianapolis, IN

Lori Shaver
Ironman Raceway
Crawfordsville, IN

Jason Smith
USAC
Anderson, IN

Tom Weisenbach
International Council of Motorsport Sciences, Inc.
Indianapolis, IN

Chris Kearns
Macon Speedway
McKee, KY

Nicholas Skaats
Thornhill Dragstrip
Morning View, KY

Dick Berggren
North East Motorsports Museum
Ipswich, MA

Royce Miller
Maryland International Raceway
Hughesville, MD

Troy Haney
Spud Speedway
Caribou, ME

Larry Curtiss
I96 Speedway
Lake Odessa, MI

Dave DeHem
Michigan Motorsports Hall of Fame
Clinton Township, MI

Leah Dibble
Hartford Speedway
Benton Harbor, MI

Sharon Fischer
Auto City Speedway
Linden, MI

Brandon Hamby
Flat Rock Speedway & Toledo Speedway
Luna Pier, MI

Kenny Head
Kalamazoo Speedway
Kalamazoo, MI

Zach Hiser
Michigan Area Racing Connection
Quincy, MI

Darren Lane
Lane Automotive, Inc.
Benton Harbor, MI

Jim Leasure
Spartan Speedway
Mason, MI

Tony Padgett
Onaway Speedway
Elmira, MI

Jason Peterson
US 131 Motorsports Park
Martin, MI

Matthew Prieur
Michigan Dirt Late Model Series
New Haven, MI

Amy Ritchie
Red Bud Motocross
Buchanan, MI

Melinda Russell
Women's Motorsports Network
Kalamazoo, MI

Rena Shanaman
Detroit Belle Isle Grand Prix, Inc.
Detroit, MI

Woody Sloan
Onondaga Dragway
Onondaga, MI

Tom Sprague
Sprague Auto Parts
Muskegon, MI

Adam Terry
GT Products Inc.
St. Joseph, MI

Rex Wheeler
PRI
New Lothrop, MI

Bob Allen
Arlington Raceway
Saint Peter, MN

Jake Bitker
Norman County Raceway
Halstad, MN

Tim Brockhouse
Elko Speedway
Shakopee, MN

Blake Follmer
Hoosier Tire North
Elk River, MN

Rodney Wing
Whynot Motorsports Park
Meridian, MS

Adrianna Buff
Shadyside Dragway
Shelby, NC

Greg Walter
Charlotte Motor Speedway
Concord, NC

Daniel Duffy
10th Street Motocross
Calverton, NY

Gregory Robinson
Unadilla Valley Sports Center
West Winfield, NY

Jill Robinson
Unadilla Motocross
New Berlin, NY
Linda Robinson
Unadilla MX
West Winfield, NY

Nicholas Robinson
Unadilla MX
West Winfield, NY

William Bader
Summit Motorsports Park
Norwalk, OH

Michael Beard
Staging Light
Galloway, OH

Elizabeth Cogley
Millstream Speedway
Findlay, OH

Matt Cogley
Millstream Speedway
Findlay, OH

Ron Drager
Toledo Speedway
Toledo, OH

Rich Farmer
Fremont Speedway
Fremont, OH

Jeff Jarvis
Limaland Motorsports Park/U. of NW Ohio
Lima, OH

Jason Kennedy
Trackside Systems
Canton, OH

Ian Lehn
BOOSTane Fuels/Forged Authority Off Grid
Batavia, OH

Dennis Marlatt
Magnolia Motorsports Park
Polk, OH

Dana Potts
American Powerboat Association
Springfield, OH

Kimberly Snyder
Hilltop Speedway
West Salem, OH

Lenny Talmage
National Tractor Pulling Championships
Napoleon, OH

Matthew Tifft
Mansfield Speedway
Bratenahl, OH

Dakota Whittenberger
Lorain Raceway Park
West Salem, OH

Bryan Whittenberger
Lorain Raceway Park
Litchfield, OH

David Willoughby
Sharon Speedway
Warren, OH

Scott Woodruff
The Woodruff Group
Mogadore, OH

Cherie and Joey Severance
Woodburn Dragstrip
Woodburn, OR

Will Thomas
Sharon Speedway
Sharpsville, PA

Candice Williams
SC Motorplex/Accelerate LLC
Neeses, SC

Damien Browne
Circuit of the Americas
Austin, TX

Tom Hartsell
500 SPRINTCAR TOUR
Strasburg, VA

Kerrigan Smith
Virginia International Raceway
Alton, VA

Marvin Galarneau
Thunder Road-WMMP
Barre, VT

Cris Michaud
Speedbowl Enterprise
Barre, VT

Douglas Hobbs
Evergreen Speedway
Monroe, WA

Gerald Auby
Dells Raceway Park
Wisconsin Dells, WI

David Burman
Elkhart Lake's Road America
Plymouth, WI

Charles Deery
Coulee Tire
La Crosse, WI

Jonathan Eckelberg
High School Racing Association
Fremont, WI

Travis Hilton
Rock Falls Raceway
Eau Claire, WI

Mike Kertscher
Road America
Plymouth, WI

Cindy Opichka
Merrill Ice Draggers Inc.
Wausau, WI

Matt Rowe
ISS Racing LLC
Manitowoc, WI

Ryan Stingle
Midwest Off Road Racing
Black Creek, WI

Ginger VanDaalwyk
Wisconsin International Raceway
Kaukauna, WI

Greg Wieser
Road America
Plymouth, WI

Greg Haas
Haasmobility/Summit Point Motorsports Park
Summit Point, WV

CC: Senate Finance Committee Chairman Mike Crapo
Senate Finance Committee Ranking Member Ron Wyden
House Ways and Means Committee Chairman Jason Smith
House Ways and Means Committee Ranking Member Richard Neal