NTRA LEGISLATIVE ACTION CAMPAIGN

CONTRIBUTE

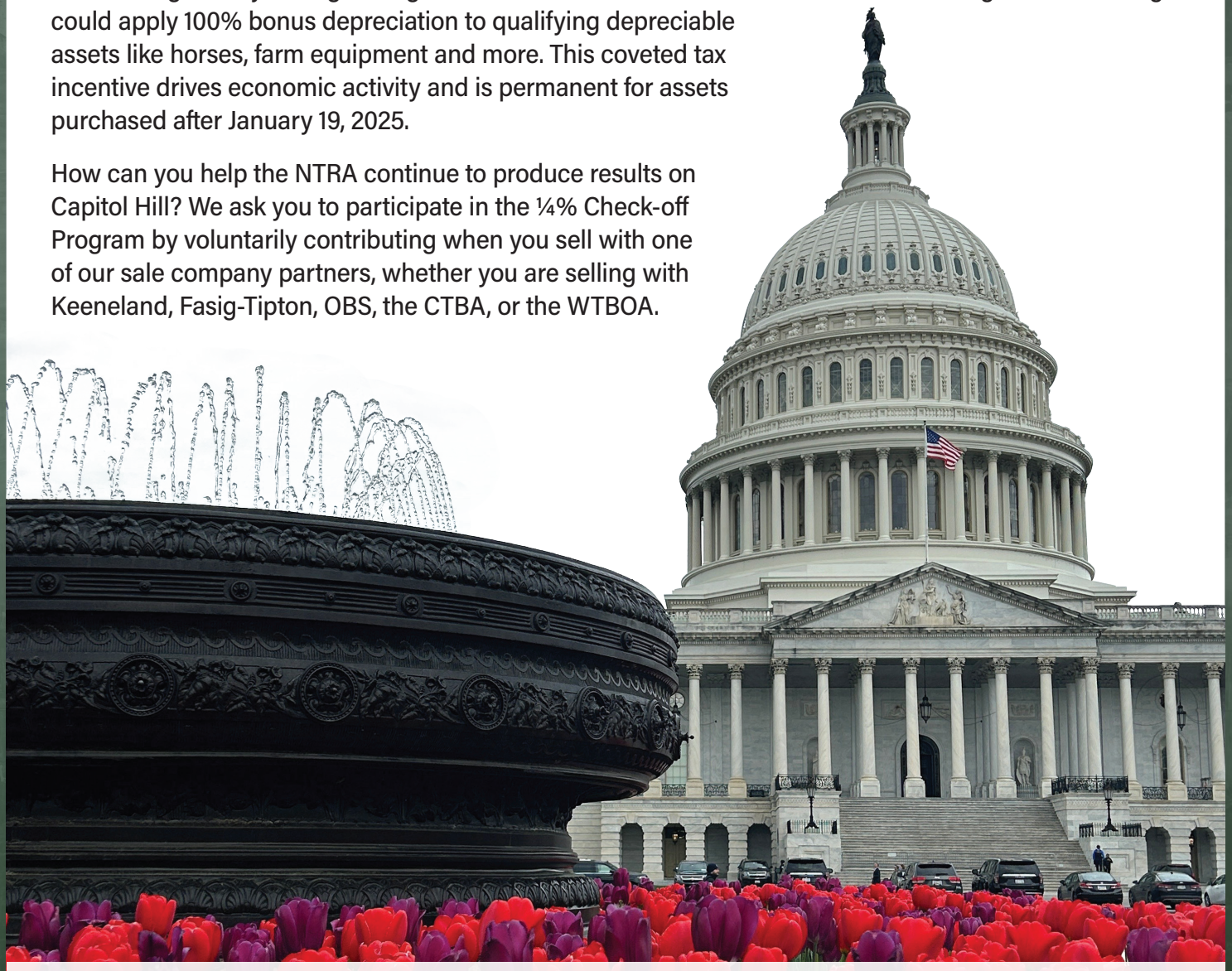
NTRA 1/4% Check-off Program

Help us help horse racing in D.C.

The NTRA's federal legislative team relies on your help to help the sport of horse racing make legislative progress on Capitol Hill. Our team in Washington regularly meets with members of Congress and their staff to build relationships and educate elected officials about our issues and needs.

Throughout its more than 25 years of service in DC, the NTRA has benefited from these relationships which, in turn, benefit horse racing members like you. Last summer, as the One Big Beautiful Bill Act was making its way through Congress, the NTRA worked to ensure that those investing in horse racing could apply 100% bonus depreciation to qualifying depreciable assets like horses, farm equipment and more. This coveted tax incentive drives economic activity and is permanent for assets purchased after January 19, 2025.

How can you help the NTRA continue to produce results on Capitol Hill? We ask you to participate in the ¼% Check-off Program by voluntarily contributing when you sell with one of our sale company partners, whether you are selling with Keeneland, Fasig-Tipton, OBS, the CTBA, or the WTBOA.



www.SupportHorseRacing.org

Investment Incentive Reminder

The One Big Beautiful Bill that became law in July 2025 allowed the return of 100% bonus depreciation and made it permanent, starting with purchases made on January 20,2025. This investment incentive permits taxpayers to write off the entire cost of qualifying assets in the year of purchase if the asset was also put into service.

- **Bonus Depreciation**. For 2026, bonus depreciation is 100% for both new and used property acquired and put into service starting Jan 1, 2026, and before Jan 1, 2027.
- **Sec. 179 Deduction**. The maximum amount that may be expensed under the provision is $2.56 million for new and used property. Additionally, the phase-out threshold for the deduction is $4.09 million. Both the maximum deduction and phase-out amount are permanently extended and will be indexed for inflation.

The NTRA encourages taxpayers to consult a tax professional on all related questions.

TAX BENEFIT	2026	2027
Bonus Depreciation Rate	100%	100%
Sec. 179 Expense Deduction –Allowance: $2.56 million –Phase-out: $4.09 million	Permanent/Adjusted	Permanent/Adjusted

