

113TH CONGRESS
2D SESSION

H. R. 5690

To amend the Internal Revenue Code of 1986 to prohibit tax-exempt status to professional sports leagues that promote the use of the term redskins.

IN THE HOUSE OF REPRESENTATIVES

NOVEMBER 12, 2014

Ms. NORTON introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to prohibit tax-exempt status to professional sports leagues that promote the use of the term redskins.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SPECIAL RULE RELATING TO PROFESSIONAL**
4 **SPORTS LEAGUES.**

5 (a) IN GENERAL.—Section 501 of the Internal Rev-
6 enue Code of 1986 is amended—

7 (1) by redesignating subsection (s) as sub-
8 section (t), and

9 (2) by inserting after subsection (r) the fol-
10 lowing new subsection:

1 “(s) SPECIAL RULE RELATING TO PROFESSIONAL
2 SPORTS LEAGUES.—No professional sports league shall be
3 treated as described in subsection (c)(6) if such profes-
4 sional sports league promotes, or allows a member club
5 or franchise connected with such professional sports
6 league to promote, the use of the term ‘redskins’ in con-
7 nection with any team or club connected with such profes-
8 sional sports league.”.

9 (b) EFFECTIVE DATE.—The amendments made by
10 this section shall apply to taxable years beginning after
11 the date of the enactment of this Act.

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