

113TH CONGRESS
2D SESSION

S. 2884

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 SENATE OF THE UNITED STATES

SEPTEMBER 18, 2014

Ms. CANTWELL (for herself, Mr. REID, and Mr. JOHNSON of South Dakota) introduced the following bill; which was read twice and referred to the Committee on Finance

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

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

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

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

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