

117TH CONGRESS  
2D SESSION

# S. 4969

To amend the Internal Revenue Code of 1986 to disallow a deduction for charitable contributions for certain purposes relating to college athletics.

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IN THE SENATE OF THE UNITED STATES

SEPTEMBER 28, 2022

Mr. THUNE (for himself and Mr. CARDIN) introduced the following bill; which was read twice and referred to the Committee on Finance

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## A BILL

To amend the Internal Revenue Code of 1986 to disallow a deduction for charitable contributions for certain purposes relating to college athletics.

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. SHORT TITLE.**

4 This Act may be cited as the “Athlete Opportunity  
5 and Taxpayer Integrity Act”.

6 **SEC. 2. DISALLOWANCE OF DEDUCTION FOR CONTRIBU-**  
7 **TIONS FOR CERTAIN PURPOSES RELATING**  
8 **TO COLLEGE ATHLETICS.**

9 (a) IN GENERAL.—Section 170 of the Internal Rev-  
10 enue Code of 1986 is amended by redesignating sub-

1 sections (p) and (q) as subsections (q) and (r), respec-  
 2 tively, and by inserting after subsection (o) the following  
 3 new subsection:

4 “(p) CONTRIBUTIONS FOR CERTAIN PURPOSES RE-  
 5 LATING TO COLLEGE ATHLETICS.—

6 “(1) IN GENERAL.—No deduction shall be al-  
 7 lowed for any contribution any portion of which is  
 8 used by the donee to compensate 1 or more sec-  
 9 ondary or post-secondary school athletes for the use  
 10 of their name, image, or likeness by reason of their  
 11 status as athletes.

12 “(2) EXCEPTION.—Paragraph (1) shall not  
 13 apply to any contribution made directly to an orga-  
 14 nization which is an eligible educational institution  
 15 (as defined in section 25A(f)(2)).”.

16 (b) CONFORMING AMENDMENT.—Section 63(b)(4) of  
 17 the Internal Revenue Code of 1986 is amended by striking  
 18 “170(p)” and inserting “170(q)”.

19 (c) EFFECTIVE DATE.—The amendments made by  
 20 this section shall apply to contributions made in taxable  
 21 years beginning after the date of the enactment of this  
 22 Act.

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