

113TH CONGRESS
2D SESSION

H. R. 4544

To amend the Internal Revenue Code of 1986 to disallow a deduction for any fine paid by an owner of professional sports franchise.

IN THE HOUSE OF REPRESENTATIVES

MAY 1, 2014

Mr. CÁRDENAS (for himself, Mr. GRIJALVA, Mrs. NAPOLITANO, Mr. RUSH, Mr. VARGAS, Mr. GARCIA, and Mr. RUIZ) 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 disallow a deduction for any fine paid by an owner of professional sports franchise.

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 “Stop Penalizing Tax-
5 payers for Sports Owner Fouls Act of 2014”.

6 **SEC. 2. DENIAL OF DEDUCTION FOR FINES PAID BY OWNER**
7 **OF PROFESSIONAL SPORTS FRANCHISE.**

8 (a) IN GENERAL.—Section 162 of the Internal Rev-
9 enue Code of 1986 is amended by redesignating subsection

1 (q) as subsection (r) and by inserting after subsection (p)
2 the following new subsection:

3 “(q) FINES AND PENALTIES PAID BY OWNERS OF
4 PROFESSIONAL SPORTS FRANCHISES.—In the case of an
5 individual who owns (directly or indirectly) a professional
6 sports franchise, no deduction shall be allowed under sub-
7 section (a) for any fine or similar penalty paid to the pro-
8 fessional sports league or association of which the fran-
9 chise is a member.”.

10 (b) EFFECTIVE DATE.—The amendment made by
11 this section shall apply to amounts paid or incurred after
12 December 31, 2013.

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