

119TH CONGRESS
2D SESSION

H. R. 10090

To amend the Internal Revenue Code of 1986 to impose an excise tax on certain institutions of higher education that allow male participation in female intercollegiate athletic programs or events.

IN THE HOUSE OF REPRESENTATIVES

AUGUST 13, 2026

Ms. HAGEMAN (for herself and Mrs. BIGGS of South Carolina) 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 impose an excise tax on certain institutions of higher education that allow male participation in female intercollegiate athletic programs or events.

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

1 **SECTION 1. EXCISE TAX ON CERTAIN INSTITUTIONS OF**
 2 **HIGHER EDUCATION THAT ALLOW MALE**
 3 **PARTICIPATION IN FEMALE INTERCOLLE-**
 4 **GIATE ATHLETIC PROGRAMS OR EVENTS.**

5 (a) IN GENERAL.—Subchapter D of chapter 42 of the
 6 Internal Revenue Code of 1986 is amended by adding at
 7 the end the following new section:

8 **“SEC. 4960A. TAX ON CERTAIN INSTITUTIONS OF HIGHER**
 9 **EDUCATION THAT ALLOW MALE PARTICIPA-**
 10 **TION IN FEMALE INTERCOLLEGIATE ATH-**
 11 **LETIC PROGRAMS OR EVENTS.**

12 “(a) IN GENERAL.—There is hereby imposed on any
 13 applicable institution of higher education that permits, for
 14 any portion of a taxable year, the participation of an indi-
 15 vidual whose sex is male in any intercollegiate athletic pro-
 16 gram or event designated for females, a tax equal to 10
 17 percent of the institution’s aggregate expenditures on all
 18 intercollegiate athletic programs during such taxable year.

19 “(b) DEFINITIONS.—For purposes of this section—

20 “(1) APPLICABLE INSTITUTION OF HIGHER
 21 EDUCATION.—The term ‘applicable institution of
 22 higher education’ means any eligible educational in-
 23 stitution (as defined in section 25A(f)(2)) which is
 24 not described in the first sentence of section
 25 511(a)(2)(B) (relating to State colleges and univer-
 26 sities).

1 “(2) MALE.—The term ‘male’ means an indi-
2 vidual who has, had, will have, or would have (but
3 for a developmental or genetic anomaly or historical
4 accident) the reproductive system that at some point
5 produces, transports, and utilizes sperm for fertiliza-
6 tion.

7 “(3) FEMALE.—The term ‘female’ means an in-
8 dividual who has, had, will have, or would have (but
9 for a developmental or genetic anomaly or historical
10 accident) the reproductive system that at some point
11 produces, transports, and utilizes eggs for fertiliza-
12 tion.

13 “(4) SEX.—The term ‘sex’ means an individ-
14 ual’s biological sex, either male or female.

15 “(c) ANTI-PASS-THROUGH REQUIREMENT.—An in-
16 stitution subject to the tax imposed under subsection (a)
17 shall not increase the amount of tuition or mandatory fees
18 charged to enrolled students in any academic year as a
19 result of liability under this section. The Secretary of Edu-
20 cation shall promulgate regulations to enforce this sub-
21 section.”.

22 (b) CONFORMING AMENDMENT.—The table of sec-
23 tions for subchapter D of chapter 42 of such Code is
24 amended by adding at the end the following new item:

“Sec. 4960A. Tax on certain institutions of higher education that allow male
participation in female intercollegiate athletic programs or
events.”.

1 (c) EFFECTIVE DATE.—The amendments made by
2 this section shall apply to taxable years beginning after
3 December 31, 2025.

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