

113TH CONGRESS
2D SESSION

S. 2816

To amend the Internal Revenue Code of 1986 to eliminate the specific exemption for professional football leagues and to provide a special rule for other professional sports leagues, and to provide an additional authorization of appropriations for the Family Violence Prevention and Services Act.

IN THE SENATE OF THE UNITED STATES

SEPTEMBER 16, 2014

Mr. BOOKER 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 eliminate the specific exemption for professional football leagues and to provide a special rule for other professional sports leagues, and to provide an additional authorization of appropriations for the Family Violence Prevention and Services Act.

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 “Securing Assistance
5 for Victims’ Empowerment (SAVE) Act”.

1 **SEC. 2. ELIMINATION OF SPECIFIC EXEMPTION FOR PRO-**
2 **FESSIONAL FOOTBALL LEAGUES; SPECIAL**
3 **RULES RELATING TO PROFESSIONAL SPORTS**
4 **LEAGUES.**

5 (a) **ELIMINATION OF SPECIFIC EXEMPTION FOR**
6 **PROFESSIONAL FOOTBALL LEAGUES.**—Paragraph (6) of
7 section 501(c) of the Internal Revenue Code of 1986 is
8 amended—

9 (1) by striking “, or professional football
10 leagues (whether or not administering a pension
11 fund for football players)”, and

12 (2) by inserting “or” after “real-estate
13 boards,”.

14 (b) **SPECIAL RULES RELATING TO PROFESSIONAL**
15 **SPORTS LEAGUES.**—Section 501 of the Internal Revenue
16 Code of 1986 is amended—

17 (1) by redesignating subsection (s) as sub-
18 section (t), and

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

21 “(s) **SPECIAL RULES RELATING TO PROFESSIONAL**
22 **SPORTS LEAGUES.**—No organization or entity shall be
23 treated as described in subsection (c)(6) if such organiza-
24 tion or entity—

25 “(1) is a professional sports league, organiza-
26 tion, or association, a substantial activity of which is

1 to foster national or international professional sports
2 competitions (including by managing league business
3 affairs, officiating or providing referees, coordinating
4 schedules, managing sponsorships or broadcast sales,
5 operating loan programs for competition facilities, or
6 overseeing player conduct), and

7 “(2) has annual gross receipts in excess of
8 \$10,000,000.”.

9 (c) EFFECTIVE DATE.—The amendments made by
10 this section shall apply to taxable years beginning after
11 December 31, 2014.

12 **SEC. 3. FAMILY VIOLENCE PREVENTION AND SERVICES**
13 **ACT.**

14 (a) PURPOSE.—The purpose of this section is to au-
15 thorize, for providing shelter, supportive services, or pre-
16 vention services to victims of family violence, domestic vio-
17 lence, or dating violence, an amount equal to the savings
18 obtained by the amendments made under section 2.

19 (b) AUTHORIZATION.—Section 303(a) of the Family
20 Violence Prevention and Services Act (42 U.S.C.
21 10403(a)) is amended by striking “2015” and inserting
22 “2014, and \$275,000,000 for fiscal year 2015”.

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