

116TH CONGRESS
1ST SESSION

H. R. 1804

To amend the Internal Revenue Code of 1986 to prohibit qualified amateur sports organizations from prohibiting or substantially restricting the use of an athletes name, image, or likeness, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

MARCH 14, 2019

Mr. WALKER (for himself and Mr. RICHMOND) 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 prohibit qualified amateur sports organizations from prohibiting or substantially restricting the use of an athletes name, image, or likeness, and for other purposes.

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 “Student-Athlete Equity
5 Act”.

1 **SEC. 2. MODIFICATION TO DEFINITION OF QUALIFIED AMA-**
2 **TEUR SPORTS ORGANIZATIONS.**

3 (a) IN GENERAL.—Section 501(j)(2) of the Internal
4 Revenue Code of 1986 is amended by adding after the
5 period at the end the following: “Such term does not in-
6 clude an organization that substantially restricts a student
7 athlete from using, or being reasonably compensated for
8 the third party use of, the name, image, or likeness of
9 such student athlete.”.

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

○