

.....
(Original Signature of Member)

113TH CONGRESS
2D SESSION

H. R. _____

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

Mr. CÁRDENAS introduced the following bill; which was referred to the Committee on _____

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”.

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

3 (a) IN GENERAL.—Section 162 of the Internal Rev-
4 enue Code of 1986 is amended by redesignating subsection
5 (q) as subsection (r) and by inserting after subsection (p)
6 the following new subsection:

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

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