

118TH CONGRESS  
1ST SESSION

**S.** \_\_\_\_\_

To amend the Internal Revenue Code of 1986 to disallow a deduction for charitable contributions for certain purposes relating to college athletics.

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IN THE SENATE OF THE UNITED STATES

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Mr. THUNE (for himself and Mr. CARDIN) introduced the following bill; which was read twice and referred to the Committee on \_\_\_\_\_

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**A BILL**

To amend the Internal Revenue Code of 1986 to disallow a deduction for charitable contributions for certain purposes relating to college athletics.

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 “Athlete Opportunity  
5 and Taxpayer Integrity Act”.

1 **SEC. 2. DISALLOWANCE OF DEDUCTION FOR CONTRIBU-**  
2 **TIONS FOR CERTAIN PURPOSES RELATING**  
3 **TO COLLEGE ATHLETICS.**

4 (a) IN GENERAL.—Subsection (p) of section 170 of  
5 the Internal Revenue Code of 1986 is amended to read  
6 as follows:

7 “(p) CONTRIBUTIONS FOR CERTAIN PURPOSES RE-  
8 LATING TO COLLEGE ATHLETICS.—

9 “(1) IN GENERAL.—No deduction shall be al-  
10 lowed for any contribution any portion of which is  
11 used by the donee to compensate 1 or more sec-  
12 ondary or post-secondary school athletes for the use  
13 of their name, image, or likeness by reason of their  
14 status as athletes.

15 “(2) EXCEPTION.—Paragraph (1) shall not  
16 apply to any contribution made directly to an orga-  
17 nization which is an eligible educational institution  
18 (as defined in section 25A(f)(2)).”.

19 (b) CONFORMING AMENDMENTS.—Section 63(b) of  
20 the Internal Revenue Code of 1986 is amended by insert-  
21 ing “and” at the end of paragraph (2), by striking “, and”  
22 at the end of paragraph (3) and inserting a period, and  
23 by striking paragraph (4).

24 (c) EFFECTIVE DATE.—The amendments made by  
25 this section shall apply to contributions made in taxable

1 years beginning after the date of the enactment of this  
2 Act.