

113TH CONGRESS  
2D SESSION

# H. R. 4544

To amend the Internal Revenue Code of 1986 to disallow a deduction for any fine paid by an owner of professional sports franchise.

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## IN THE HOUSE OF REPRESENTATIVES

MAY 1, 2014

Mr. CÁRDENAS (for himself, Mr. GRIJALVA, Mrs. NAPOLITANO, Mr. RUSH, Mr. VARGAS, Mr. GARCIA, and Mr. RUIZ) introduced the following bill; which was referred to the Committee on Ways and Means

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## 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”.

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

8 (a) IN GENERAL.—Section 162 of the Internal Rev-  
9 enue Code of 1986 is amended by redesignating subsection

1 (q) as subsection (r) and by inserting after subsection (p)  
2 the following new subsection:

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

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

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