118TH CONGRESS
1ST SESSION

S. 1454

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

IN THE SENATE OF THE UNITED STATES

MAY 4, 2023

Mr. THUNE (for himself and Mr. CARDIN) 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 disallow a deduction for charitable contributions for certain purposes relating to college athletics.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the ''Athlete Opportunity and Taxpayer Integrity Act''.

SEC. 2. DISALLOWANCE OF DEDUCTION FOR CONTRIBUTIONS FOR CERTAIN PURPOSES RELATING TO COLLEGE ATHLETICS.

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

"(p) CONTRIBUTIONS FOR CERTAIN PURPOSES RELATING TO COLLEGE ATHLETICS.—

"(1) IN GENERAL.—No deduction shall be allowed for any contribution any portion of which is used by the donee to compensate 1 or more secondary or post-secondary school athletes for the use of their name, image, or likeness by reason of their status as athletes.

"(2) EXCEPTION.—Paragraph (1) shall not apply to any contribution made directly to an organization which is an eligible educational institution (as defined in section 25A(f)(2)).".

(b) CONFORMING AMENDMENTS.—Section 63(b) of the Internal Revenue Code of 1986 is amended by inserting "and" at the end of paragraph (2), by striking ", and" at the end of paragraph (3) and inserting a period, and by striking paragraph (4).

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to contributions made in taxable years beginning after the date of the enactment of this Act.

○