

113TH CONGRESS  
2D SESSION

# S. 2884

To amend the Internal Revenue Code of 1986 to prohibit tax-exempt status to professional sports leagues that promote the use of the term redskins.

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## IN THE SENATE OF THE UNITED STATES

SEPTEMBER 18, 2014

Ms. CANTWELL (for herself, Mr. REID, and Mr. JOHNSON of South Dakota) introduced the following bill; which was read twice and referred to the Committee on Finance

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## A BILL

To amend the Internal Revenue Code of 1986 to prohibit tax-exempt status to professional sports leagues that promote the use of the term redskins.

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. SPECIAL RULE RELATING TO PROFESSIONAL**  
4 **SPORTS LEAGUES.**

5 (a) IN GENERAL.—Section 501 of the Internal Rev-  
6 enue Code of 1986 is amended—

7 (1) by redesignating subsection (s) as sub-  
8 section (t), and

1           (2) by inserting after subsection (r) the fol-  
2           lowing new subsection:

3           “(s) SPECIAL RULE RELATING TO PROFESSIONAL  
4           SPORTS LEAGUES.—No professional sports league shall be  
5           treated as described in subsection (c)(6) if such profes-  
6           sional sports league promotes, or allows a member club  
7           or franchise connected with such professional sports  
8           league to promote, the use of the term ‘redskins’ in con-  
9           nection with any team or club connected with such profes-  
10          sional sports league.”.

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

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