

1 SJR23
2 179591-1
3 By Senators Dial, Whatley, Ward, McClendon and Allen
4 RFD:
5 First Read: 24-AUG-16

8 URGING CONGRESS TO PASS AN ACT EXEMPTING OLYMPIC
9 ATHLETES FROM THE PAYMENT OF TAXES ON Winnings.

10
11 WHEREAS, the imposition of victory taxes on the
12 winnings of Olympic athletes representing the United States in
13 competitions is an artificial barrier and a deterrent to
14 American economic interests; and

15 WHEREAS, winning Olympic medals in competitions
16 while representing the United States brings recognition and
17 honor to the United States, yet the winning athletes pay
18 income taxes on their Olympic winnings to the United States;
19 and

20 WHEREAS, one example is Mobile, Alabama, native,
21 Demarcus Cousins, who averaged 9.1 points and 5.8 rebounds
22 during the 2016 Olympics as Team USA won 96-66 over Serbia in
23 the gold medal game; by bringing home a gold medal, Cousins
24 brings honor to Alabama and his country, but is subject to
25 burdensome income taxes for his accomplishments; and

26 WHEREAS, many nations do not tax Olympians for their
27 medals and winnings; to encourage the sports and good will of

the Olympic games, the United States should exempt those winnings as earnings for income tax purposes; now therefore,

BE IT RESOLVED BY THE LEGISLATURE OF ALABAMA, BOTH HOUSES THEREOF CONCURRING, That the members of this body join in urging Congress to pass an act exempting Olympic athletes from the payment of any tax on winnings from the Olympics.

BE IT FURTHER RESOLVED, That a copy of this resolution be made available to each member of the Alabama Congressional Delegation.