

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

1 SJR23

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4 ENROLLED, SJR23,

5 URGING CONGRESS TO PASS AN ACT EXEMPTING OLYMPIC
6 ATHLETES FROM THE PAYMENT OF TAXES ON WINNINGS.
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8 WHEREAS, the imposition of victory taxes on the
9 winnings of Olympic athletes representing the United States in
10 competitions is an artificial barrier and a deterrent to
11 American economic interests; and

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

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

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

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

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

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

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President and Presiding Officer of the Senate

Speaker of the House of Representatives

SJR23
Senate 24-AUG-16
I hereby certify that the within Senate Joint Resolution
originated in and was adopted by the Senate.

Patrick Harris
Secretary

House of Representatives
Adopted: 25-AUG-16

By: Senator Dial