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The Honorable Kevin Brady  
Chairman  
Committee on Ways and Means  
U.S. House of Representatives  
Washington, D.C. 20515

Dear Chairman Brady,

As you navigate the difficulties of overhauling a complex and outdated tax code, I urge you to consider eliminating the 501(c)(6) tax-exemption for professional sports organizations with annual revenues over \$10 million, including the NFL, NHL, PGA, and LPGA.

I share my fellow Americans' feelings of disgust when I see multimillionaire athletes disrespecting our flag and our country. Watching these unpatriotic displays is why I recently became the lead sponsor of H.R. 296, the *PRO Sports Act*, which ends the special tax breaks given to professional sports associations. It is hard to believe that professional sports, which generate billions of dollars in revenue every year, are given special carve-outs in the tax code — carve-outs that are not given to the businesses and families in our districts.

The tax code must be simplified, streamlined, and rewritten to benefit hardworking Americans, and I know that pro-growth tax reform is one of your highest priorities. As such, there is no better time than now to close the tax code's egregious loopholes, like tax breaks for professional athletics. A 2016 report by the Joint Committee on Taxation indicated that this bill would bring in nearly \$150 million in new revenue over the next decade. As we all consider ways to broaden the tax base, this seems like an easy and painless place to start.

These tax breaks are corporate welfare of the highest order, made even more unpalatable by players protesting our flag and our National Anthem. If players and teams want to protest, they have every right to do so — but they should do it on their own time, and on their own dime. The American people shouldn't have to pay for it.

Best,

  
Matt Gaetz  
Member of Congress