

119<sup>TH</sup> CONGRESS  
1<sup>ST</sup> SESSION

# H. R. 1583

To amend the Internal Revenue Code of 1986 to remove private or commercial golf courses and country clubs from the list of uses for which certain proceeds cannot be used.

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## IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 25, 2025

Ms. TENNEY (for herself, Mr. PANETTA, and Mr. HUDSON) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to remove private or commercial golf courses and country clubs from the list of uses for which certain proceeds cannot be used.

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. SHORT TITLE.**

4 This Act may be cited as the “Parity for Athletic  
5 Recreation Act” or the “PAR Act”.

1 **SEC. 2. REPEAL OF RESTRICTIONS ON USE OF CERTAIN**  
2 **PROCEEDS FOR PRIVATE OR COMMERCIAL**  
3 **GOLF COURSES AND COUNTRY CLUBS.**

4 (a) **IN GENERAL.**—Section 144 of the Internal Rev-  
5 enue Code of 1986 is amended by striking “private or  
6 commercial golf course, country club,” each place it ap-  
7 pears.

8 (b) **EFFECTIVE DATES.**—

9 (1) **IN GENERAL.**—The amendment made by  
10 this section shall apply to obligations issued after  
11 the date of the enactment of this Act.

12 (2) **SPECIAL RULE FOR EMPOWERMENT ZONE**  
13 **EMPLOYMENT CREDIT.**—For purposes of section  
14 1396(d)(2) of the Internal Revenue Code of 1986,  
15 the amendment made by subsection (a) shall apply  
16 to individuals who begin work for the employer after  
17 the date of the enactment of this Act.

18 (3) **SPECIAL RULE FOR EMPOWERMENT ZONE**  
19 **BUSINESS AND OPPORTUNITY ZONES.**—For purposes  
20 of sections 1397C(d)(5) and 1400Z–2(d)(3)(A) of  
21 the Internal Revenue Code of 1986, the amendment  
22 made by subsection (a) shall apply to taxable years  
23 beginning after the date of the enactment of this  
24 Act.

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