

119TH CONGRESS
2D SESSION

H. R. 9487

To amend the Internal Revenue Code of 1986 to prohibit amortization of any professional women’s sports franchise which allows biological males to participate, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

JUNE 25, 2026

Ms. TENNEY introduced the following bill; which was referred to the
Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to prohibit amortization of any professional women’s sports franchise which allows biological males to participate, and for other purposes.

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 “No Goodwill for Harm-
5 ing Women Act”.

1 **SEC. 2. PROHIBITION ON AMORTIZATION OF CERTAIN**
2 **SPORTS FRANCHISES.**

3 (a) IN GENERAL.—Section 197(e) of the Internal
4 Revenue Code of 1986 is amended by adding at the end
5 the following new paragraph:

6 “(8) CERTAIN SPORTS FRANCHISES.—

7 “(A) IN GENERAL.—A specified sports
8 franchise and any item acquired in connection
9 with such a franchise.

10 “(B) SPECIFIED SPORTS FRANCHISE.—

11 “(i) IN GENERAL.—For purposes of
12 subparagraph (A), the term ‘specified
13 sports franchise’ means a franchise—

14 “(I) to engage in a professional
15 sport that is designated for females,
16 and

17 “(II) which allows any individual
18 whose sex is male to participate in
19 such sport.

20 “(ii) SEX.—For purposes of clause (i),
21 the term ‘sex’ means an individual’s repro-
22 ductive biology and genetics at birth.

23 “(C) REGULATIONS.—For purposes of this
24 paragraph, the Secretary shall prescribe such
25 regulations or other guidance as may be nec-
26 essary to carry out the purposes of this para-

1 graph, including regulations or other guidance
2 to—

3 “(i) verify which franchises are fran-
4 chises described in subparagraph (B)(i)(I),
5 and
6 “(ii) outline any necessary policies
7 and verification methods required to deter-
8 mine whether a franchise verified pursuant
9 to clause (i) is also a franchise described in
10 subparagraph (B)(i)(II).”.

11 (b) EFFECTIVE DATE.—The amendment made by
12 this section shall apply to property acquired after the date
13 of the enactment of this Act.

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