In 1990, The Cotton Bowl Athletic Association (CBBA) and the Mobil Corporation (Mobil) entered into a sponsorship agreement for the Cotton Bowl, a Division 1-A football event. This agreement captured the attention of the Internal Revenue Service (IRS) and prompted that agency to propose amendments to its existing tax code. Prior to the CBBA-Mobil contract, the Internal Revenue Code (IRC) had allowed all revenue from bowl games to be classified as “exempt income of exempt educational organizations,” according to § 501(c)(4). The proposed amendments may have been instigated by university athletics, but their application would have a wide-range effect. The initial proposal created a system that would weigh corporate contributions under a “no substantial return benefit” test. In defending its proposals, the IRS argued that the CBBA-Mobil agreement involved advertising and, thus, did not qualify for tax exemption within IRC language.

Following administrative procedure, the IRS announced its proposed guidelines with a request for public comment. Congress, big business, and various not-for-profit organizations responded with apprehension of any changes affecting §§ 511-513, “Unrelated Business Income Tax.” Most of the parties held that the proposed regulation was too strict, was overly burdensome on small organizations, and was vague as to definitions for terms-of-art. With pressure from Congress, especially HR 5645, “advertising” and “acknowledgment” (key words of controversy), were clarified in the IRS’s final proposal. Disagreement remains over a provision called the “tainting rule.” This rule expresses the demarcation between “advertising” and “acknowledgement”: any mention of the sponsor’s product that is not value-neutral.
constitutes advertising. However, a compromise is soon expected.


This Article proposes several gender equity strategies under Title IX and its implementing regulations. Congress has delegated authority over Title IX compliance and enforcement to the Department of Education. As applied to intercollegiate athletics there are three major areas of regulatory compliance: scholarships, equivalent benefits, and effective accommodation of student interests and abilities. The Article considers gender equity strategies designed to allay Title IX’s effect on the status quo of intercollegiate football. Finally, this Article delineates general principles to be considered as an athletic association formulates its Title IX compliance plan.


Proposition 48 is an eligibility standard used to determine admission of a high school student-athlete into a college or university. This standard, which sets minimum levels of academic criteria, is established and enforced by the NCAA, not by its member institutions. In effect, Proposition 48 prevents a disproportionate number of black student-athletes from receiving acceptance into a college or limits their playing eligibility. The author believes that a student plaintiff should be able to challenge this practice by raising a cause of action under Title VII of the Civil Rights Act of 1964, alleging “disparate adverse impact.”

The author provides detailed analysis as to the method and the merit of such a claim. Since courts have traditionally held that student-athletes are not employees, the author advocates a notion, from Mitchell v. Tenney, 650 F. Supp. 703 (N.D. Ill. 1996), stressing that courts look at the “purpose” of Title VII when considering cases. In Title VII cases, the Supreme Court has advanced a “common-law test.” The author believes that this test “puts the athlete on the ‘employee’ side of the line.” The common-law test maintains a list
of factors, and the author addresses each factor in turn, with favorable results.

The Article illustrates the manner by which a successful claim would unfold. First, the plaintiff will need to show that Proposition 48 has a disproportionate adverse impact on his protected group. Here, the “group” is black student-athletes. Second, the defense will offer that Proposition 48 is “job related and a business necessity.” The argument will be that this standard is critical to assessing academic standing. Thirdly, the plaintiff can argue that the NCAA can accomplish the same goals with a less discriminatory practice. In the end, the author hopes for an injunction to be issued for the removal of Proposition 48.


Professional team athletics has become the focus of increased attention from state and local taxing authorities. The continuous interstate activity of each team in each sport becomes mingled with that of all the teams in the other states, as professional team athletes travel with their teams form their home state to other states to compete. A nonresident professional athlete is an individual who travels extensively to other states to compete in his team’s games. Traveling from state to state subjects the player to the new state’s income tax rates. States should adopt some uniform procedures to follow when taxing nonresident athletes. The existing case law makes it likely that a due process challenge to a state income tax imposed on a nonresident professional athlete will fail.


Members of Congress repeatedly have introduced legislation that would repeal the sport’s long standing exemption from the federal antitrust laws. The NFLPA responded that the labor exemption to the antitrust laws expired when the parties reached an impasse in
negotiations and that the player free agency restrictions could be challenged as an unlawful restraint on trade.

Courts created the non-statuory labor exemption in order to accommodate the conflicting policy objectives of federal labor and antitrust law. In 1988, the U.S. District Court for the District of Minnesota held that once a collective bargaining agreement expired, the labor exemption from the antitrust laws terminated when the parties reached an impasse in negotiating with respect to a mandatory subject of bargaining.


The Article discusses the rising role of intellectual property within the sports world. A discussion of the basic tenets of intellectual property provides the groundwork for an in-depth look into trademark law. A discussion of what can be trademarked follows, as well as the statutory and case law that governs trademarks. Possible defenses to alleged trademark violations are also discussed. The doctrine of right of publicity is addressed next with a history of its implementation and relevant case law. Finally, an analysis of copyright law as it has pertained to the sports world is conducted.