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Dropping The Ball?

Tax-Exempt NCAA Under Fire As Colleges Perform End Run Around Academic Rules

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Now that the madness of the NCAA's Championship Basketball Tournament has subsided, Americans have moved on to more mundane concerns like meeting the April 17 deadline for filing federal income tax returns. Ironically, the organization that staged the Final Four and walked away with about \$500 million from the sale of television rights to CBS pays no taxes whatsoever.

Last fall, members of the House Committee on Ways and Means, which is conducting a broad review of the tax-exempt sector, questioned the fairness of this arrangement. In a sharply worded letter to NCAA President Myles Brand, committee Chairman William Thomas specifically asked how the NCAA accomplishes its tax-exempt purpose of "maintaining the athlete as an integral part of the student body."

Brand responded that athletes in revenue-producing sports are no different from other students engaged in extracurricular activities, such as those working on a student newspaper or playing in a symphony. All of these activities, according to Brand, allow students to learn valuable lessons beyond the classroom. In Brand's view, a football player in a Bowl Championship Series conference and the editor of the campus newspaper are students, first and foremost.

What Brand failed to mention is that when universities sell their athletic programs to television networks and corporate sponsors for millions and even billions of dollars, television ratings can easily trump academic values. The firing of Tyrone Willingham at Notre Dame before his contract ran out drives home the point that a coach's commitment to athletes as students counts for little when TV ratings begin to plummet.

The disproportionate number of athletes who are "special admits" - students accepted even though their grades and test scores do not meet regular admission standards - casts doubt on whether athletes can be an integral part of the student body.

There may be good reasons for admitting athletes who are at risk academically. But to throw them into the high pressure world of big-time college sports as freshmen is unconscionable. Special admits lead the way to the industry's pot of gold.

Faculty often ask, "what is the magic that allows athletes with little academic interest and ability - Ohio State's Maurice Claret was a good example - to maintain athletic eligibility, especially when coaches can threaten to take away their scholarships if they do not give most of their waking hours to sports?" Many faculty suspect the answer lies in widespread academic corruption. One form this corruption takes is funneling athletes into courses taught by "friendly faculty." The case of an Auburn sociology professor showering A's on football players who did little or no work is merely one recent example.

Corruption has also invaded academic counseling centers where tutors have been found to be doing athletes' work for them. Even when counselors do their best to teach academic skills, the existence of separate athletic counseling centers tends to isolate athletes from other students on campus, creating a class of skilled athletic specialists who live on the margins of academic life. For too many athletes, education has been reduced to a series of mandatory study halls and a

curriculum geared to eligibility rather than intellectual growth.

The NCAA has instituted a new policy called the Academic Progress Rate. Under this new system, teams must raise their embarrassingly low graduation rates to avoid the loss of athletic scholarships. The policy is a move in the right direction, but it does nothing to reduce the pressure on coaches to win at all cost or to insist that athletes give sports top priority as a condition for renewal of financial aid. It does not reduce the pressure on faculty and administrators to engage in academic fraud.

Few people would deny that high-profile college sports can give universities an edge in attracting media attention and increasing their revenue base. The relevant question under law, however, is whether the athletes who put fans in the seats are receiving a meaningful education.

Only a congressional hearing with open disclosure can begin to answer this question. If the system is found to be broken, the NCAA will have little choice but to reform itself or face the loss of its tax-exempt status.

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