

117TH CONGRESS
1ST SESSION

S. 124

To amend the Internal Revenue Code of 1986 to provide that amounts paid for an abortion are not taken into account for purposes of the deduction for medical expenses.

IN THE SENATE OF THE UNITED STATES

JANUARY 28, 2021

Mr. LEE (for himself, Mr. THUNE, Mr. INHOFE, Mr. RUBIO, Mr. DAINES, Mrs. BLACKBURN, Mr. SCOTT of Florida, Mr. KENNEDY, Mr. WICKER, Mr. BRAUN, Mr. PAUL, Mr. COTTON, Mr. HAGERTY, Mr. CRUZ, Mr. SCOTT of South Carolina, Mr. CRAMER, Mr. SASSE, and Mr. MORAN) introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To amend the Internal Revenue Code of 1986 to provide that amounts paid for an abortion are not taken into account for purposes of the deduction for medical expenses.

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 “Abortion Is Not Health
5 Care Act of 2021”.

1 **SEC. 2. AMOUNTS PAID FOR ABORTION NOT TAKEN INTO**
 2 **ACCOUNT IN DETERMINING DEDUCTION FOR**
 3 **MEDICAL EXPENSES.**

4 (a) **IN GENERAL.**—Section 213 of the Internal Rev-
 5 enue Code of 1986 is amended by adding at the end the
 6 following new subsection:

7 “(g) **AMOUNTS PAID FOR ABORTION NOT TAKEN**
 8 **INTO ACCOUNT.**—

9 “(1) **IN GENERAL.**—An amount paid during the
 10 taxable year for an abortion shall not be taken into
 11 account under subsection (a).

12 “(2) **EXCEPTIONS.**—Paragraph (1) shall not
 13 apply in the case of an abortion with respect to—

14 “(A) a woman suffering from a physical
 15 disorder, physical injury, or physical illness, in-
 16 cluding a life-endangering physical condition
 17 caused by or arising from the pregnancy itself,
 18 that would, as certified by a physician, place
 19 the woman in danger of death unless an abor-
 20 tion is performed, or

21 “(B) a pregnancy that is the result of an
 22 act of rape or incest.”.

23 (b) **EFFECTIVE DATE.**—The amendment made by
 24 this section shall apply to taxable years beginning after
 25 the date of the enactment of this Act.