
Abortion is Not Health Care Act

According to the pro-abortion Guttmacher Institute, over one million unborn children lost their lives to abortion in 2023.¹ The Internal Revenue Service (IRS) currently categorizes abortion as “medical care” and allows tax benefits to flow to this immoral practice, permitting taxpayers who itemize their tax deductions to deduct qualifying out-of-pocket medical expenses in excess of 7.5% of their adjusted gross income.² The statutory definition of “medical care” includes “amounts paid for the diagnosis, cure, mitigation, treatment, or prevention of disease, or for the purpose of affecting any structure or function of the body.”³ The IRS has ruled that abortion is tax deductible under the “structure or function” part of the definition.

It is time to end the federal tax deductibility of abortions. The government should not offer tax benefits for a procedure that kills hundreds of thousands of unborn children each year, nor should taxpayers be subsidizing such an unjust procedure. This erroneous classification not only misleads Americans about the nature of health care, it undermines the principle of human dignity.

Bill Specifics

- Ends the preferential tax treatment of abortion and clarifies that this gruesome practice is *not* health care.
- Amends Section 213 of the Internal Revenue Code to prohibit abortion expenses from being considered eligible for a medical expense deduction.

¹ <https://www.guttmacher.org/2024/03/despite-bans-number-abortions-united-states-increased-2023>

² <https://www.irs.gov/taxtopics/tc502>

³ 26 U.S.C. 213(d)
