

119TH CONGRESS  
1ST SESSION

**S.** \_\_\_\_\_

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.

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IN THE SENATE OF THE UNITED STATES

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Mr. LEE introduced the following bill; which was read twice and referred to the Committee on \_\_\_\_\_

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**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 2025”.

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 “(f) 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.