

118TH CONGRESS
2D 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.

IN THE SENATE OF THE UNITED STATES

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

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 2024”.

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.