

117TH CONGRESS  
1ST SESSION

# H. R. 380

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 HOUSE OF REPRESENTATIVES

JANUARY 21, 2021

Mr. BIGGS (for himself, Mr. DUNCAN, Mr. NORMAN, Mr. GAETZ, Mr. MOONEY, Mr. BUDD, Mr. KELLY of Pennsylvania, Mr. GIBBS, Mr. ROUZER, Mr. ALLEN, Mr. ROY, Mr. GOODEN of Texas, Mr. GOOD of Virginia, Mr. BABIN, Mr. CAWTHORN, Mr. LAMBORN, Mr. MOORE of Alabama, Mr. MULLIN, Mr. JOHNSON of Ohio, Mr. ROSENDALE, Mr. BANKS, Mr. KELLER, Mr. STEUBE, and Mr. JACKSON) introduced the following bill; which was referred to the Committee on Ways and Means

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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 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.**—An amount paid during the taxable year  
9 for an abortion shall not be taken into account under sub-  
10 section (a).”.

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

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