

119TH CONGRESS
2D SESSION

H. R. 7286

To amend the Internal Revenue Code of 1986 to revoke the tax-exempt status of organizations that provide, or provide funding for, abortion.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 30, 2026

Ms. HAGEMAN (for herself, Mr. STEUBE, Mr. GROTHMAN, Mr. CLYDE, Mr. ROSE, Mr. GOSAR, Mrs. MILLER of Illinois, Mr. MESSMER, Mr. HIGGINS of Louisiana, Mr. MCGUIRE, and Mr. DOWNING) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to revoke the tax-exempt status of organizations that provide, or provide funding for, abortion.

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. REVOCATION OF TAX-EXEMPT STATUS OF OR-**
4 **GANIZATIONS THAT PROVIDE, OR PROVIDE**
5 **FUNDING FOR, ABORTION.**

6 (a) IN GENERAL.—Section 501 of the Internal Rev-
7 enue Code of 1986 is amended by adding at the end the
8 following new subsection:

1 “(s) ORGANIZATIONS THAT PROVIDE, OR PROVIDE
2 FUNDING FOR, ABORTION.—

3 “(1) IN GENERAL.—Notwithstanding subsection
4 (a), an organization shall not be exempt from tax-
5 ation under subsection (a) (and such organization
6 shall not be treated as described in section 170(c))
7 if such organization provides, or provides funding
8 for, abortion.

9 “(2) ABORTION.—For purposes of this sub-
10 section, the term ‘abortion’ means the use or pre-
11 scription of any instrument, medicine, drug, or any
12 other substance or device—

13 “(A) to intentionally kill the unborn child
14 of a woman known to be pregnant, or

15 “(B) to intentionally terminate the preg-
16 nancy of a woman known to be pregnant, with
17 an intention other than—

18 “(i) after viability to produce a live
19 birth and preserve the life and health of
20 the child born alive, or

21 “(ii) to remove a dead unborn child.

22 “(3) EXCEPTIONS.—Paragraph (1) shall not
23 apply to an abortion only if necessary to save the life
24 of the mother or if the pregnancy is the result of an
25 act of rape or incest.”.

1 (b) EFFECTIVE DATE.—The amendment made by
2 this section shall apply to taxable years beginning after
3 the date of the enactment of this Act.

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