

115TH CONGRESS
1ST SESSION

H. R. 2019

To amend the Internal Revenue Code of 1986 to exclude certain abortions from the definition of qualified medical expenses for purposes of distributions from health savings accounts.

IN THE HOUSE OF REPRESENTATIVES

APRIL 6, 2017

Ms. FOXX (for herself and Mr. SMITH of New Jersey) 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 exclude certain abortions from the definition of qualified medical expenses for purposes of distributions from health savings accounts.

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. EXCLUSION OF CERTAIN ABORTIONS FROM**
4 **QUALIFIED MEDICAL EXPENSES FOR PUR-**
5 **POSES OF HEALTH SAVINGS ACCOUNTS.**

6 (a) IN GENERAL.—Paragraph (2) of section 223(d)
7 of the Internal Revenue Code of 1986 is amended by add-
8 ing at the end the following new subsection:

1 “(D) CERTAIN ABORTIONS.—For purposes
2 of this section, the term ‘qualified medical ex-
3 penses’ shall not include amounts paid for any
4 abortion unless—

5 “(i) the pregnancy is the result of an
6 act of rape or incest, or

7 “(ii) the woman suffers from a phys-
8 ical disorder, physical injury, or physical
9 illness, including a life-endangering phys-
10 ical condition caused by or arising from
11 the pregnancy itself, that would, as cer-
12 tified by a physician, place the woman in
13 danger of death unless an abortion is per-
14 formed.”.

15 (b) EFFECTIVE DATE.—The amendment made by
16 this section shall apply with respect to taxable years begin-
17 ning after the date of enactment of this Act.

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