

115TH CONGRESS
1ST SESSION

H. R. 4131

To amend the Internal Revenue Code of 1986 to impose federal taxes on bonds used to provide facilities owned by abortion providers.

IN THE HOUSE OF REPRESENTATIVES

OCTOBER 25, 2017

Mr. PITTENGER (for himself, Mr. LOUDERMILK, Mr. KINZINGER, Mr. FORTENBERRY, Mr. JORDAN, Mr. ROHRABACHER, Mr. GOHMERT, Mrs. NOEM, Mrs. HARTZLER, Mr. NORMAN, Mr. LAMBORN, Mr. LIPINSKI, Mrs. BLACK, Mr. BIGGS, Mr. JENKINS of West Virginia, Mr. WEBSTER of Florida, Mr. ROTHFUS, Mr. DUNCAN of Tennessee, Mr. CRAMER, Mr. WALKER, Mr. FRANKS of Arizona, Mr. SMITH of New Jersey, Mr. DUNCAN of South Carolina, Mr. LUETKEMEYER, Mr. PALAZZO, Mr. MOONEY of West Virginia, Mr. ROKITA, Mr. GIBBS, Mr. JONES, Mr. HUDSON, Mrs. WAGNER, Mr. FRANCIS ROONEY of Florida, Mr. DUNN, Mr. JODY B. HICE of Georgia, Mr. BANKS of Indiana, Mr. YOHO, Mr. JOHNSON of Louisiana, Mr. GAETZ, Mr. MESSER, Mr. BRAT, Mr. WILLIAMS, Mr. MOOLENAAR, Mr. BABIN, Mr. HARRIS, Mr. DAVIDSON, Mr. WEBER of Texas, Mr. HULTGREN, Mr. ROE of Tennessee, Mr. AUSTIN SCOTT of Georgia, Mr. WITTMAN, Mr. LAMALFA, Mr. FLORES, Mr. ROUZER, and Mr. BOST) 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 impose federal taxes on bonds used to provide facilities owned by abortion providers.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

1 **SECTION 1. SHORT TITLE.**

2 This Act may be cited as the “No Abortion Bonds
3 Act”.

4 **SEC. 2. TAX ON BONDS USED FOR FACILITIES OWNED BY**
5 **ABORTION PROVIDERS.**

6 (a) INTEREST ON STATE AND LOCAL BONDS.—Sec-
7 tion 103 of the Internal Revenue Code of 1986 is amend-
8 ed—

9 (1) in subsection (b), by adding at the end the
10 following new paragraph:

11 “(4) BONDS FOR FACILITIES OWNED BY ABOR-
12 TION PROVIDERS.—Any bond issued as part of an
13 issue any of the net proceeds of which are to be used
14 to provide a facility owned by an abortion provider
15 or used (for any purpose) by an abortion provider
16 for more than 30 days during any calendar year
17 during which interest is paid on such bond.”; and

18 (2) in subsection (c), by adding at the end the
19 following new paragraph:

20 “(3) ABORTION PROVIDER.—

21 “(A) IN GENERAL.—For purposes of this
22 section, the term ‘abortion provider’ means,
23 with respect to an issue of bonds—

24 “(i) an entity that, as of the date of
25 such issue, performs abortions, and

1 “(ii) an entity if any affiliate of such
2 entity is an entity described in clause (i).

3 “(B) EXEMPTION.—For purposes of this
4 paragraph, an entity shall not be considered an
5 abortion provider solely as a result of per-
6 forming abortions—

7 “(i) if the pregnancy is the result of
8 an act of rape or incest, or

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

17 “(C) EXEMPTION FOR HOSPITALS.—The
18 Secretary may deem that the term ‘abortion
19 provider’ does not include a subsection (d) hos-
20 pital (as such term is defined in section
21 1886(d) of the Social Security Act) by making
22 the name of such hospital available on the pub-
23 lic internet website of the Treasury.”.

1 (b) QUALIFIED TAX CREDIT BONDS.—Section
2 54A(d) of the Internal Revenue Code of 1986 is amended
3 by adding at the end the following new paragraph:

4 “(7) EXCEPTION FOR FACILITIES OWNED BY
5 ABORTION PROVIDERS.—The term ‘qualified tax
6 credit bond’ shall not include any bond issued as
7 part of an issue any of the net proceeds of which are
8 to be used to provide a facility owned by an abortion
9 provider (as such term is defined in section
10 103(c)(3)) or used (for any purpose) by an abortion
11 provider for more than 30 days during any calendar
12 year during which interest is paid on such bond.”.

13 (c) EFFECTIVE DATE.—The amendment made by
14 this section shall apply with respect to bonds issued after
15 the date of enactment of this Act.

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