

117TH CONGRESS  
1ST SESSION

# H. R. 6045

To amend the Internal Revenue Code of 1986 to provide for a tax credit for newspaper subscriptions.

---

## IN THE HOUSE OF REPRESENTATIVES

NOVEMBER 18, 2021

Mrs. MILLER-MEEKS 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 provide for a tax credit for newspaper subscriptions.

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 “Subscribe to Local  
5 News Act of 2021”.

6 **SEC. 2. CREDIT FOR NEWSPAPER EXPENSES.**

7 (a) IN GENERAL.—Subpart A of part IV of sub-  
8 chapter A of chapter 1 of the Internal Revenue Code of  
9 1986 is amended by inserting after section 25D the fol-  
10 lowing new section:

1 **“SEC. 25E. CREDIT FOR NEWSPAPER EXPENSES.**

2       “(a) ALLOWANCE OF CREDIT.—In the case of an in-  
3 dividual, there shall be allowed as a credit against the tax  
4 imposed by this chapter for the taxable year an amount  
5 equal to 100 percent of the qualified expenses paid or in-  
6 curred by such individual during the taxable year.

7       “(b) QUALIFIED EXPENSES.—For purposes of this  
8 section—

9           “(1) IN GENERAL.—The term ‘qualified ex-  
10 penses’ means expenses for a local newspaper sub-  
11 scription.

12           “(2) LOCAL NEWSPAPER.—The term ‘local  
13 newspaper’ means a print or digital publication that  
14 primarily serves a regional community and has a  
15 daily circulation of less than 10,000.

16           “(3) DOLLAR LIMITATION.—The amount taken  
17 into account as qualified expenses for any taxable  
18 year shall not exceed \$200.

19       “(c) TERMINATION.—No credit shall be allowed  
20 under this section for any taxable year beginning after De-  
21 cember 31, 2026.”.

22       (b) CLERICAL AMENDMENT.—The table of sections  
23 for subpart A of part IV of subchapter A of chapter 1  
24 is amended by inserting after the item relating to section  
25 25D the following new item:

“Sec. 25E. Credit for newspaper expenses.”.

1 (c) EFFECTIVE DATE.—The amendments made by  
2 this section shall apply to taxable years beginning after  
3 December 31, 2021.

4 **SEC. 3. DEDUCTION FOR ADVERTISING AND CONTRIBU-**  
5 **TIONS TO LOCAL NEWSPAPERS.**

6 (a) IN GENERAL.—Part VI of subchapter B of chap-  
7 ter 1 of the Internal Revenue Code of 1986 is amended  
8 by adding at the end the following new section:

9 **“SEC. 199B. DEDUCTION FOR ADVERTISING AND DONA-**  
10 **TIONS TO LOCAL NEWSPAPERS.**

11 “(a) IN GENERAL.—There shall be allowed as a de-  
12 duction for the taxable year an amount equal to the  
13 amounts paid or incurred by the taxpayer during the tax-  
14 able year for advertising with, or donations to, any local  
15 newspaper (as such term is defined in section 25E(b)(2)).

16 “(b) LIMITATION.—The amount allowed as a deduc-  
17 tion under subsection (a) for a taxable year shall not ex-  
18 ceed shall not exceed \$1,000.

19 “(c) TERMINATION.—No deduction shall be allowed  
20 under this section for any taxable year beginning after De-  
21 cember 31, 2026.”.

22 (b) CLERICAL AMENDMENT.—The table of sections  
23 for part VI of subchapter B of chapter 1 of the Internal  
24 Revenue Code of 1986 is amended by adding at the end  
25 the following new item:

“Sec. 199B. Deduction for advertising and donations to local newspapers.”.

1       (c) EFFECTIVE DATE.—The amendments made by  
2 this section shall apply to taxable years beginning after  
3 December 31, 2021.

○