

Bill Summary & Status
113th Congress (2013 - 2014)
S.946
CRS Summary

S.946

Latest Title: No Taxpayer Funding for Abortion Act

Sponsor: [Sen Wicker, Roger F.](#) [MS] (introduced 5/14/2013) [Cosponsors](#) (26)

Related Bills: [H.R.7](#), [S.142](#)

Latest Major Action: 5/14/2013 Referred to Senate committee. Status: Read twice and referred to the Committee on Finance.

SUMMARY AS OF:

5/14/2013--Introduced.

No Taxpayer Funding for Abortion Act - Prohibits the expenditure of funds authorized or appropriated by federal law or funds in any trust fund to which funds are authorized or appropriated by federal law (federal funds) for any abortion.

Prohibits federal funds from being used for any health benefits coverage that includes coverage of abortion. (Currently, federal funds cannot be used for abortion services and plans receiving federal funds must keep federal funds segregated from any funds for abortion services.)

Prohibits the inclusion of abortion in any health care service furnished by a federal or District of Columbia health care facility or by any physician or other individual employed by the federal government or the District.

Excludes an abortion from such prohibitions if: (1) the pregnancy is the result of rape or incest; or (2) the woman suffers from a physical disorder, injury, or illness, including a life-endangering physical condition caused by or arising from the pregnancy itself, that would place her in danger of death unless an abortion is performed, as certified by a physician.

Applies such prohibitions to District of Columbia funds.

Amends the Internal Revenue Code to disqualify, for purposes of the tax deduction for medical expenses, any amounts paid for an abortion.

Excludes from the definition of "qualified health plan" after December 31, 2013, for purposes of the refundable tax credit for premium assistance for such plans, any plan that includes coverage for abortion.

Excludes from the definitions of "qualified health plan" and "health insurance coverage," for purposes of the tax credit for small employer health insurance expenses, any health plan or benefit that includes coverage for abortions.

Includes any reimbursements or distributions to pay for an abortion in the gross income of participants in flexible spending arrangements under a tax-exempt cafeteria plan, Archer Medical Savings Accounts (MSAs), and health savings accounts (HSAs).

Exempts from the application of such tax provisions: (1) abortions for pregnancies resulting from rape or incest or in cases where a woman suffers from a physical disorder, injury, or illness that would, as certified by a physician, endanger her life if an abortion were not performed; and (2) the treatment of any infection, injury, disease, or disorder that was caused by or exacerbated by the performance of an abortion.