

## HR 1232

To amend the Internal Revenue Code of 1986 to eliminate certain tax benefits relating to abortion.

**Congress:** 112 (2011–2013, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** Mar 29, 2011

**Current Status:** Placed on the Union Calendar, Calendar No. 27.

**Latest Action:** Placed on the Union Calendar, Calendar No. 27. (Apr 6, 2011)

**Official Text:** <https://www.congress.gov/bill/112th-congress/house-bill/1232>

### Sponsor

**Name:** Rep. Camp, Dave [R-MI-4]

**Party:** Republican • **State:** MI • **Chamber:** House

### Cosponsors

No cosponsors are listed for this bill.

### Committee Activity

| Committee                | Chamber | Activity    | Date        |
|--------------------------|---------|-------------|-------------|
| Ways and Means Committee | House   | Reported By | Apr 6, 2011 |

### Subjects & Policy Tags

**Policy Area:**

Taxation

### Related Bills

| Bill      | Relationship | Last Action   |
|-----------|--------------|---|
| 112 HR 3  | Related bill | May 9, 2011: Read the second time. Placed on Senate Legislative Calendar under General Orders. Calendar No. 40. |
| 112 S 906 | Related bill | May 5, 2011: Read twice and referred to the Committee on Finance.   |

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. Permits: (1) the purchase of separate abortion coverage or health plans that include abortion coverage if premium assistance tax credits are not used for such purchase; and (2) non-federal health insurance issuers to offer separate abortion coverage or health plans that have abortion coverage if premiums for such coverage are not paid for with premium assistance tax credit amounts.

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 this Act: (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.

## **Actions Timeline**

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- **Apr 6, 2011:** Reported (Amended) by the Committee on Ways and Means. H. Rept. 112-55.
- **Apr 6, 2011:** Placed on the Union Calendar, Calendar No. 27.
- **Mar 31, 2011:** Ordered to be Reported (Amended) by the Yeas and Nays: 22 - 14.
- **Mar 29, 2011:** Introduced in House
- **Mar 29, 2011:** Referred to the House Committee on Ways and Means.