

## S 253

Abortion Is Not Health Care Act of 2025

**Congress:** 119 (2025–2027, Current)

**Chamber:** Senate

**Policy Area:** Taxation

**Introduced:** Jan 24, 2025

**Current Status:** Read twice and referred to the Committee on Finance.

**Latest Action:** Read twice and referred to the Committee on Finance. (Jan 24, 2025)

**Official Text:** <https://www.congress.gov/bill/119th-congress/senate-bill/253>

### Sponsor

**Name:** Sen. Lee, Mike [R-UT]

**Party:** Republican • **State:** UT • **Chamber:** Senate

### Cosponsors (7 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Banks, Jim [R-IN]	R · IN		Jan 24, 2025
Sen. Blackburn, Marsha [R-TN]	R · TN		Jan 24, 2025
Sen. Cramer, Kevin [R-ND]	R · ND		Jan 24, 2025
Sen. Daines, Steve [R-MT]	R · MT		Jan 24, 2025
Sen. Hagerty, Bill [R-TN]	R · TN		Jan 24, 2025
Sen. Hawley, Josh [R-MO]	R · MO		Jan 24, 2025
Sen. Hyde-Smith, Cindy [R-MS]	R · MS		Jan 24, 2025

### Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Jan 24, 2025

### Subjects & Policy Tags

#### Policy Area:

Taxation

### Related Bills

Bill	Relationship	Last Action
119 HR 73	Related bill	<b>Jan 3, 2025:</b> Referred to the House Committee on Ways and Means.

## **Abortion Is Not Health Care Act of 2025**

This bill excludes amounts paid for an abortion from the itemized tax deduction for qualified medical and dental expenses, subject to exceptions.

Under current law, individuals who itemize their tax deductions may deduct qualified medical and dental expenses to the extent that such expenses exceed 7.5% of the individual's adjusted gross income for the tax year. Further, under current law, the calculation of the itemized tax deduction for medical and dental expenses may include amounts paid for a legal abortion.

Under the bill, amounts paid for an abortion may not be claimed as part of the itemized deduction for medical and dental expenses. However, under the bill, amounts paid for an abortion may be included in the itemized deduction for medical and dental expenses if (1) the pregnancy is the result of rape or incest; or (2) a woman is suffering from a physical disorder, injury, or illness (including a life-endangering physical condition caused by or arising from the pregnancy itself) that would, as certified by a physician, place the woman in danger of death if an abortion were not performed.

