

116TH CONGRESS  
1ST SESSION

# H. R. 219

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

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## IN THE HOUSE OF REPRESENTATIVES

JANUARY 3, 2019

Mr. SMITH of Missouri (for himself, Mr. HIGGINS of Louisiana, Mr. WESTERMAN, Mr. BILIRAKIS, Mr. MEADOWS, Mr. GRAVES of Georgia, Mr. FLEISCHMANN, Mr. HICE of Georgia, Mr. BOST, Mr. DUNCAN, Mr. WEBER of Texas, Mr. PALAZZO, Mrs. HARTZLER, Mr. BIGGS, Mr. WITTMAN, Mr. NORMAN, Mr. DAVID P. ROE of Tennessee, Mr. RATCLIFFE, and Mr. LONG) introduced the following bill; which was referred to the Committee on Ways and Means

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## 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,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “No Abortion Bonds  
5 Act”.

1 **SEC. 2. INTEREST ON STATE AND LOCAL BONDS USED FOR**  
2 **FACILITIES OWNED BY ABORTION PRO-**  
3 **VIDERS.**

4 (a) IN GENERAL.—Section 103 of the Internal Rev-  
5 enue Code of 1986 is amended—

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

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

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

17 “(3) ABORTION PROVIDER.—

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

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

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

25 “(B) EXEMPTION.—For purposes of this  
26 paragraph, an entity shall not be considered an

1           abortion provider solely as a result of per-  
2           forming abortions—

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

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

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

20                  (b) EFFECTIVE DATE.—The amendment made by  
21                  this section shall apply with respect to bonds issued after  
22                  the date of enactment of this Act.

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