

AMENDMENT IN THE NATURE OF A SUBSTITUTE
TO H.R. _____
OFFERED BY MR. CAMP OF MICHIGAN

Strike all after the enacting clause and insert the following:

1 **SECTION 1. DEDUCTION FOR MEDICAL EXPENSES NOT AL-**
2 **LOWED FOR ABORTIONS.**

3 (a) IN GENERAL.—Section 213 of the Internal Rev-
4 enue Code of 1986 is amended by adding at the end the
5 following new subsection:

6 “(g) AMOUNTS PAID FOR ABORTION NOT TAKEN
7 INTO ACCOUNT.—

8 “(1) IN GENERAL.—An amount paid during the
9 taxable year for an abortion shall not be taken into
10 account under subsection (a).

11 “(2) EXCEPTIONS.—Paragraph (1) shall not
12 apply to—

13 “(A) an abortion—

14 “(i) in the case of a pregnancy that is
15 the result of an act of rape or incest, or

16 “(ii) in the case where a woman suf-
17 fers from a physical disorder, physical in-
18 jury, or physical illness that would, as cer-

1 tified by a physician, place the woman in
2 danger of death unless an abortion is per-
3 formed, including a life-endangering phys-
4 ical condition caused by or arising from
5 the pregnancy, and

6 “(B) the treatment of any infection, injury,
7 disease, or disorder that has been caused by or
8 exacerbated by the performance of an abor-
9 tion.”.

10 (b) **EFFECTIVE DATE.**—The amendment made by
11 this section shall apply to taxable years beginning after
12 the date of the enactment of this Act.

13 **SEC. 2. DISALLOWANCE OF REFUNDABLE CREDIT FOR COV-**
14 **ERAGE UNDER QUALIFIED HEALTH PLAN**
15 **WHICH PROVIDES COVERAGE FOR ABOR-**
16 **TION.**

17 (a) **IN GENERAL.**—Subparagraph (A) of section
18 36B(c)(3) of the Internal Revenue Code of 1986 is amend-
19 ed by inserting before the period at the end the following:
20 “or any health plan that includes coverage for abortions
21 (other than any abortion or treatment described in section
22 213(g)(2))”.

23 (b) **OPTION TO PURCHASE OR OFFER SEPARATE**
24 **COVERAGE OR PLAN.**—Paragraph (3) of section 36B(c)

1 of such Code is amended by adding at the end the fol-
2 lowing new subparagraphs:

3 “(C) SEPARATE ABORTION COVERAGE OR
4 PLAN ALLOWED.—

5 “(i) OPTION TO PURCHASE SEPARATE
6 COVERAGE OR PLAN.—Nothing in subpara-
7 graph (A) shall be construed as prohibiting
8 any individual from purchasing separate
9 coverage for abortions described in such
10 subparagraph, or a health plan that in-
11 cludes such abortions, so long as no credit
12 is allowed under this section with respect
13 to the premiums for such coverage or plan.

14 “(ii) OPTION TO OFFER COVERAGE OR
15 PLAN.—Nothing in subparagraph (A) shall
16 restrict any non-Federal health insurance
17 issuer offering a health plan from offering
18 separate coverage for abortions described
19 in such subparagraph, or a plan that in-
20 cludes such abortions, so long as premiums
21 for such separate coverage or plan are not
22 paid for with any amount attributable to
23 the credit allowed under this section (or
24 the amount of any advance payment of the

1 credit under section 1412 of the Patient
2 Protection and Affordable Care Act).”.

3 (c) EFFECTIVE DATE.—The amendment made by
4 this section shall apply to taxable years ending after De-
5 cember 31, 2013.

6 **SEC. 3. DISALLOWANCE OF SMALL EMPLOYER HEALTH IN-**
7 **SURANCE EXPENSE CREDIT FOR PLAN**
8 **WHICH INCLUDES COVERAGE FOR ABOR-**
9 **TION.**

10 (a) IN GENERAL.—Subsection (h) of section 45R of
11 the Internal Revenue Code of 1986 is amended—

12 (1) by striking “Any term” and inserting the
13 following:

14 “(1) IN GENERAL.—Any term”, and

15 (2) by adding at the end the following new
16 paragraph:

17 “(2) EXCLUSION OF HEALTH PLANS INCLUDING
18 COVERAGE FOR ABORTION.—The terms ‘qualified
19 health plan’ and ‘health insurance coverage’ shall
20 not include any health plan or benefit that includes
21 coverage for abortions (other than any abortion or
22 treatment described in section 213(g)(2)).”.

23 (b) EFFECTIVE DATE.—The amendments made by
24 this section shall apply to taxable years beginning after
25 the date of the enactment of this Act.

1 **SEC. 4. DISTRIBUTIONS FOR ABORTION EXPENSES FROM**
2 **CERTAIN ACCOUNTS AND ARRANGEMENTS**
3 **INCLUDED IN GROSS INCOME.**

4 (a) FLEXIBLE SPENDING ARRANGEMENTS UNDER
5 CAFETERIA PLANS.—Section 125 of the Internal Revenue
6 Code of 1986 is amended by redesignating subsections (k)
7 and (l) as subsections (l) and (m), respectively, and by
8 inserting after subsection (j) the following new subsection:
9 “(k) ABORTION REIMBURSEMENT FROM FLEXIBLE
10 SPENDING ARRANGEMENT INCLUDED IN GROSS IN-
11 COME.—Notwithstanding section 105(b), gross income
12 shall include any reimbursement for expenses incurred for
13 an abortion (other than any abortion or treatment de-
14 scribed in section 213(g)(2)) from a health flexible spend-
15 ing arrangement provided under a cafeteria plan. Such re-
16 imbursement shall not fail to be a qualified benefit for
17 purposes of this section merely as a result of such inclu-
18 sion in gross income.”.

19 (b) ARCHER MSAS.—Paragraph (1) of section 220(f)
20 of such Code is amended by inserting before the period
21 at the end the following: “, except that any such amount
22 used to pay for an abortion (other than any abortion or
23 treatment described in section 213(g)(2)) shall be included
24 in the gross income of such holder”.

25 (c) HSAs.—Paragraph (1) of section 223(f) of such
26 Code is amended by inserting before the period at the end

1 the following: “, except that any such amount used to pay
2 for an abortion (other than any abortion or treatment de-
3 scribed in section 213(g)(2)) shall be included in the gross
4 income of such beneficiary”.

5 (d) EFFECTIVE DATES.—

6 (1) FSA REIMBURSEMENTS.—The amendment
7 made by subsection (a) shall apply to expenses in-
8 curred with respect to taxable years beginning after
9 the date of the enactment of this Act.

10 (2) DISTRIBUTIONS FROM SAVINGS AC-
11 COUNTS.—The amendments made by subsection (b)
12 and (c) shall apply to amounts paid with respect to
13 taxable years beginning after the date of the enact-
14 ment of this Act.

