AUTHENTICATED
U.S. GOVERNMENT
INFORMATION
GPO

I

119TH CONGRESS
2D SESSION

H. R. 7286

To amend the Internal Revenue Code of 1986 to revoke the tax-exempt status of organizations that provide, or provide funding for, abortion.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 30, 2026

Ms. HAGEMAN (for herself, Mr. STEUBE, Mr. GROTHMAN, Mr. CLYDE, Mr. ROSE, Mr. GOSAR, Mrs. MILLER of Illinois, Mr. MESSMER, Mr. HIGGINS of Louisiana, Mr. MCGUIRE, and Mr. DOWNING) introduced the following bill; which was referred to the Committee on Ways and Means

---

A BILL

To amend the Internal Revenue Code of 1986 to revoke the tax-exempt status of organizations that provide, or provide funding for, abortion.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. REVOCATION OF TAX-EXEMPT STATUS OF ORGANIZATIONS THAT PROVIDE, OR PROVIDE FUNDING FOR, ABORTION.

(a) IN GENERAL.—Section 501 of the Internal Revenue Code of 1986 is amended by adding at the end the following new subsection:

''(s) ORGANIZATIONS THAT PROVIDE, OR PROVIDE FUNDING FOR, ABORTION.—

''(1) IN GENERAL.—Notwithstanding subsection (a), an organization shall not be exempt from taxation under subsection (a) (and such organization shall not be treated as described in section 170(c)) if such organization provides, or provides funding for, abortion.

''(2) ABORTION.—For purposes of this subsection, the term 'abortion' means the use or prescription of any instrument, medicine, drug, or any other substance or device—

''(A) to intentionally kill the unborn child of a woman known to be pregnant, or

''(B) to intentionally terminate the pregnancy of a woman known to be pregnant, with an intention other than—

''(i) after viability to produce a live birth and preserve the life and health of the child born alive, or

''(ii) to remove a dead unborn child.

''(3) EXCEPTIONS.—Paragraph (1) shall not apply to an abortion only if necessary to save the life of the mother or if the pregnancy is the result of an act of rape or incest.''.

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

○