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119TH CONGRESS
2D SESSION

H. R. 9356

To amend the Internal Revenue Code of 1986 to establish a tax credit for expenses paid or incurred by private cemeteries to attach veteran medallions to headstones.

IN THE HOUSE OF REPRESENTATIVES

JUNE 18, 2026

Mr. LAWLER 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 establish a tax credit for expenses paid or incurred by private cemeteries to attach veteran medallions to headstones.

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

SECTION 1. SHORT TITLE.

This Act may be cited as the "Veteran Headstone Honor Act".

SEC. 2. ESTABLISHMENT OF VETERAN HEADSTONE MEDALLION CREDIT.

(a) IN GENERAL.—Subpart D of part IV of subchapter A of chapter 1 of the Internal Revenue Code of

1986 is amended by adding at the end the following new section:

"SEC. 45BB. VETERAN HEADSTONE MEDALLION CREDIT.

"(a) IN GENERAL.—For purposes of section 38, the veteran headstone medallion credit for any taxable year is an amount equal to the qualified veteran headstone medallion expenditures paid or incurred by the taxpayer during the taxable year.

"(b) QUALIFIED VETERAN HEADSTONE MEDALLION EXPENDITURES.—For purposes of this section—

"(1) IN GENERAL.—The term 'qualified veteran headstone medallion expenditures' means, with respect to any private cemetery owned and operated by the taxpayer, any expenses paid or incurred by such taxpayer for attaching a veteran headstone medallion to a headstone or marker, located within such private cemetery, of the deceased individual for whom such medallion was requested.

"(2) VETERAN HEADSTONE MEDALLION.—The term 'veteran headstone medallion' means any medallion or other device described in section 2306(d)(4)(A) of title 38, United States Code.

"(c) CERTIFICATION.—No credit shall be allowed under this section with respect to any qualified veteran headstone medallion expenditures for the attachment of any veteran headstone medallion to a headstone or marker described in subsection (b)(1) unless the taxpayer, at such time and in such manner as the Secretary may prescribe—

"(1) certifies to the Secretary that such medallion has been attached to such headstone or marker, and

"(2) provides to the Secretary an itemized statement of such expenditures.

"(d) REGULATIONS.—The Secretary, in consultation with the Secretary of Veterans Affairs, shall prescribe such regulations or other guidance as may be necessary or appropriate to carry out the purposes of this section.".

(b) CREDIT ALLOWED AS PART OF GENERAL BUSINESS CREDIT.—Section 38(b) of such Code is amended by striking "plus" at the end of paragraph (40), by striking the period at the end of paragraph (41) and inserting ", plus", and by adding at the end the following new paragraph:

"(42) the veteran headstone medallion credit determined under section 45BB(a).".

(c) ELECTIVE PAYMENT OF CREDIT.—Section 6417(b) of such Code is amended by redesignating paragraphs (10) through (12) as paragraphs (11) through (13), respectively, and by inserting after paragraph (9) the following new paragraph:

"(10) The veteran headstone medallion credit determined under section 45BB(a).".

(d) CLERICAL AMENDMENT.—The table of sections for subpart D of part IV of subchapter A of chapter 1 of such Code is amended by adding after the item relating to section 45AA the following new item:

(e) EFFECTIVE DATE.—The amendments made by this section shall apply with respect to expenses paid or incurred after the date of the enactment of this Act.

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