

118TH CONGRESS
2D SESSION

S. 3610

To amend the Internal Revenue Code of 1986 to allow a credit against tax for contributions to qualifying pregnancy centers.

IN THE SENATE OF THE UNITED STATES

JANUARY 18, 2024

Mrs. HYDE-SMITH (for herself, Mr. HAWLEY, Mr. RUBIO, Mr. CRAMER, and Mr. MULLIN) introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To amend the Internal Revenue Code of 1986 to allow a credit against tax for contributions to qualifying pregnancy centers.

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 “Pregnancy Center Sup-
5 port Act of 2024”.

6 **SEC. 2. FINDINGS.**

7 Congress finds the following:

1 (1) The life-affirming impact of pregnancy cen-
2 ters on the women, men, children, and communities
3 they serve is considerable and growing.

4 (2) Pregnancy centers serve women, children,
5 and families across the United States with integrity
6 and compassion, including by providing pregnant
7 women in need with free, confidential, and compas-
8 sionate services, empowering them to choose child-
9 birth instead of abortion.

10 (3) In 2022, 2,750 pregnancy centers across
11 the United States met with clients more than
12 16,000,000 times and provided over \$358,000,000
13 in free goods and services, including—

14 (A) confidential counseling for pregnant
15 women and families;

16 (B) emotional and material support for
17 pregnant women and families;

18 (C) providing prenatal vitamins, maternity
19 clothing, baby clothes, diapers, cribs, car seats,
20 and assistance with housing, utilities, transpor-
21 tation, food, clothing, and other support and
22 supplies relating to pregnancy, newborn care,
23 and parenting;

24 (D) nutritional counseling for pregnant
25 women;

1 (E) prenatal development and parenting
2 education for both mothers and fathers;

3 (F) education in sexual risk avoidance;

4 (G) adoption assistance;

5 (H) services related to the establishment
6 and promotion of responsible paternity;

7 (I) testing for sexually transmitted dis-
8 eases;

9 (J) pregnancy testing;

10 (K) prenatal medical care;

11 (L) ultrasound services;

12 (M) improving, and reducing disparities in,
13 maternal and infant health outcomes;

14 (N) medical, legal, adoption, and housing
15 referrals; and

16 (O) domestic abuse protection.

17 (4) Pregnancy centers rely on the donations
18 and time of individuals who are committed to caring
19 for the needs of women, children, and their families
20 and promoting and protecting life. At least 72 per-
21 cent of pregnancy center workers are volunteers.
22 Center volunteers include more than 5,000 medical
23 professionals.

24 (5) Congress has an interest in supporting
25 pregnancy centers by reducing the tax burden on in-

1 dividuals and entities who support their life-saving
2 work.

3 **SEC. 3. TAX CREDIT FOR CONTRIBUTIONS TO QUALIFYING**
4 **PREGNANCY CENTERS.**

5 (a) IN GENERAL.—Subpart B of part IV of sub-
6 chapter A of chapter 1 of the Internal Revenue Code of
7 1986 is amended by inserting after section 30D the fol-
8 lowing new section:

9 **“SEC. 30E. CONTRIBUTIONS TO QUALIFYING PREGNANCY**
10 **CENTERS.**

11 “(a) IN GENERAL.—There shall be allowed as a cred-
12 it against the tax imposed by this chapter for the taxable
13 year an amount equal to 50 percent of the qualified con-
14 tributions made by the taxpayer during the taxable year.

15 “(b) LIMITATION.—The amount of qualified con-
16 tributions taken into account under this section for any
17 taxable year shall not exceed \$10,000 (\$20,000 in the case
18 of a joint return).

19 “(c) QUALIFIED CONTRIBUTION.—

20 “(1) IN GENERAL.—The term ‘qualified con-
21 tribution’ means any contribution which—

22 “(A) is made to an organization—

23 “(i) which is described in section
24 501(c)(3) and exempt from tax under sec-
25 tion 501(a), and

1 “(ii) the primary purpose or function
2 of which is the operation of one or more
3 qualifying pregnancy centers, and

4 “(B) will be used for the benefit of one or
5 more of such qualifying pregnancy centers.

6 “(2) QUALIFYING PREGNANCY CENTER.—

7 “(A) IN GENERAL.—The term ‘qualifying
8 pregnancy center’ means a facility—

9 “(i) which is located in the United
10 States or in any territory or possession of
11 the United States,

12 “(ii) at which child births are not per-
13 formed,

14 “(iii) at which direct client services
15 are provided,

16 “(iv) which is established and oper-
17 ated primarily—

18 “(I) to provide assistance to
19 women and families with unplanned
20 pregnancies or in difficult pregnancy
21 circumstances through services and
22 resources at no cost to clients, and

23 “(II) to encourage and assist
24 such women and families in carrying

1 their unborn children to term instead
2 of choosing abortion, and

3 “(v) which notifies the Secretary, in
4 such manner as the Secretary may by reg-
5 ulations prescribe, that it is applying for
6 recognition as a qualifying pregnancy cen-
7 ter under this section.

8 “(B) EXCEPTION.—Such term shall not in-
9 clude any facility which performs, induces, re-
10 fers for, or counsels in favor of abortions or
11 which holds itself out as performing, inducing,
12 referring for, or counseling in favor of abor-
13 tions.

14 “(d) APPLICATION WITH OTHER CREDITS.—

15 “(1) BUSINESS CREDIT TREATED AS PART OF
16 GENERAL BUSINESS CREDIT.—So much of the
17 amount of any credit allowed under subsection (a)
18 for any taxable year (determined without regard to
19 this subsection) and which is attributable to quali-
20 fied contributions made in connection with a trade
21 or business of the taxpayer shall be treated as a
22 credit listed in section 38(b) for such taxable year
23 (and not allowed under subsection (a)).

24 “(2) PERSONAL CREDIT.—

1 “(A) IN GENERAL.—For purposes of this
2 title, the credit allowed under subsection (a) for
3 any taxable year (determined after application
4 of paragraph (1)) shall be treated as a credit
5 allowable under subpart A for such taxable
6 year.

7 “(B) CARRYFORWARD.—

8 “(i) IN GENERAL.—If the credit allow-
9 able under subsection (a) for any taxable
10 year which is treated as a credit allowable
11 under subpart A by reason of subpara-
12 graph (A) exceeds the limitation imposed
13 by section 26(a) for such taxable year re-
14 duced by the sum of the credits allowable
15 under subpart A (other than this section
16 and sections 23, 25 and 25D), such excess
17 shall be carried to the succeeding taxable
18 year and added to the credit allowable
19 under subsection (a) for such taxable year
20 (and treated as attributable to a qualified
21 contribution which is not made in connec-
22 tion with a trade or business).

23 “(ii) LIMITATION.—No credit may be
24 carried forward under this subparagraph
25 to any taxable year following the fifth tax-

1 able year after the taxable year in which
2 the credit arose. For purposes of the pre-
3 ceding sentence, credits shall be treated as
4 used on a first-in first-out basis.

5 “(e) ELECTION.—

6 “(1) IN GENERAL.—This section shall apply to
7 a taxpayer for a taxable year only if such taxpayer
8 elects to have this section apply for such taxable
9 year.

10 “(2) NO DOUBLE BENEFIT.—In the case of any
11 taxpayer who has made an election under paragraph
12 (1), any qualified contribution shall not be taken
13 into account in determining the amount of any other
14 credit or deduction under this chapter.”.

15 (b) CONFORMING AMENDMENTS.—Section 38(b) of
16 such Code is amended by striking “plus” at the end of
17 paragraph (40), by striking the period at the end of para-
18 graph (41) and inserting “, plus”, and by adding at the
19 end the following new paragraph:

20 “(42) the portion of the qualifying pregnancy
21 center credit to which section 30E(d)(1) applies.”.

22 (c) CLERICAL AMENDMENT.—The table of sections
23 for subpart B of part IV of subchapter A of chapter 1
24 of the Internal Revenue Code of 1986 is amended by in-

1 serring after the item relating to section 30D the following
2 new item:

“Sec. 30E. Contributions to qualifying pregnancy centers.”.

3 (d) **EFFECTIVE DATE.**—The amendments made by
4 this section shall apply to contributions made in taxable
5 years beginning after the date of the enactment of this
6 Act.

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