

118TH CONGRESS
2D SESSION

S. _____

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

Mrs. HYDE-SMITH introduced the following bill; which was read twice and referred to the Committee on _____

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:

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

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

7 (3) In 2022, 2,750 pregnancy centers across
8 the United States met with clients more than
9 16,000,000 times and provided over \$358,000,000
10 in free goods and services, including—

11 (A) confidential counseling for pregnant
12 women and families;

13 (B) emotional and material support for
14 pregnant women and families;

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

21 (D) nutritional counseling for pregnant
22 women;

23 (E) prenatal development and parenting
24 education for both mothers and fathers;

25 (F) education in sexual risk avoidance;

1 (G) adoption assistance;

2 (H) services related to the establishment
3 and promotion of responsible paternity;

4 (I) testing for sexually transmitted dis-
5 eases;

6 (J) pregnancy testing;

7 (K) prenatal medical care;

8 (L) ultrasound services;

9 (M) improving, and reducing disparities in,
10 maternal and infant health outcomes;

11 (N) medical, legal, adoption, and housing
12 referrals; and

13 (O) domestic abuse protection.

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

21 (5) Congress has an interest in supporting
22 pregnancy centers by reducing the tax burden on in-
23 dividuals and entities who support their life-saving
24 work.

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

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

7 **“SEC. 30E. CONTRIBUTIONS TO QUALIFYING PREGNANCY**
8 **CENTERS.**

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

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

17 “(c) QUALIFIED CONTRIBUTION.—

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

20 “(A) is made to an organization—

21 “(i) which is described in section
22 501(c)(3) and exempt from tax under sec-
23 tion 501(a), and

24 “(ii) the primary purpose or function
25 of which is the operation of one or more
26 qualifying pregnancy centers, and

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

3 “(2) QUALIFYING PREGNANCY CENTER.—

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

6 “(i) which is located in the United
7 States or in any territory or possession of
8 the United States,

9 “(ii) at which child births are not per-
10 formed,

11 “(iii) at which direct client services
12 are provided,

13 “(iv) which is established and oper-
14 ated primarily—

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

20 “(II) to encourage and assist
21 such women and families in carrying
22 their unborn children to term instead
23 of choosing abortion, and

24 “(v) which notifies the Secretary, in
25 such manner as the Secretary may by reg-

1 ulations prescribe, that it is applying for
2 recognition as a qualifying pregnancy cen-
3 ter under this section.

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

10 “(d) APPLICATION WITH OTHER CREDITS.—

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

20 “(2) PERSONAL CREDIT.—

21 “(A) IN GENERAL.—For purposes of this
22 title, the credit allowed under subsection (a) for
23 any taxable year (determined after application
24 of paragraph (1)) shall be treated as a credit

1 allowable under subpart A for such taxable
2 year.

3 “(B) CARRYFORWARD.—

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

19 “(ii) LIMITATION.—No credit may be
20 carried forward under this subparagraph
21 to any taxable year following the fifth tax-
22 able year after the taxable year in which
23 the credit arose. For purposes of the pre-
24 ceding sentence, credits shall be treated as
25 used on a first-in first-out basis.

1 “(e) ELECTION.—

2 “(1) IN GENERAL.—This section shall apply to
3 a taxpayer for a taxable year only if such taxpayer
4 elects to have this section apply for such taxable
5 year.

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

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

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

18 (c) CLERICAL AMENDMENT.—The table of sections
19 for subpart B of part IV of subchapter A of chapter 1
20 of the Internal Revenue Code of 1986 is amended by in-
21 serting after the item relating to section 30D the following
22 new item:

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

23 (d) EFFECTIVE DATE.—The amendments made by
24 this section shall apply to contributions made in taxable

1 years beginning after the date of the enactment of this
2 Act.