

117TH CONGRESS  
1ST SESSION

# H. R. 6300

To amend the Internal Revenue Code of 1986 to impose a tax of 100 percent on amounts received as statutory damages under certain lawsuits filed under State law and to require the Secretary of the Treasury to issue grants for amounts paid under such State laws and reasonable attorney's fees.

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## IN THE HOUSE OF REPRESENTATIVES

DECEMBER 16, 2021

Mrs. FLETCHER (for herself and Mr. MALINOWSKI) 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 impose a tax of 100 percent on amounts received as statutory damages under certain lawsuits filed under State law and to require the Secretary of the Treasury to issue grants for amounts paid under such State laws and reasonable attorney's fees.

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 “Stopping Abortion  
5 Bounties Act”.

1 **SEC. 2. FINDINGS.**

2 Congress finds the following:

3 (1) Abortion is an essential health care service  
4 and allows individuals to have full autonomy over  
5 their bodies and their pregnancies, their families,  
6 and their lives.

7 (2) In 1973, the United States Supreme Court  
8 issued its landmark decision in *Roe v. Wade* guaran-  
9 teeing the constitutional right to abortion.

10 (3) In the nearly fifty years since the *Roe v.*  
11 *Wade* decision, anti-abortion politicians have at-  
12 tempted to—and in some cases succeeded in—pass-  
13 ing laws to restrict access to abortion.

14 (4) On May 19, 2021, the Governor of Texas  
15 signed Senate Bill 8 (hereafter referred to as “S.B.  
16 8”) into law, which bans abortion care after approxi-  
17 mately six weeks of pregnancy—before many people  
18 even know they are pregnant.

19 (5) The Supreme Court allowed this unconstitu-  
20 tional law to go into effect on September 1, 2021,  
21 and remain in place in the following months.

22 (6) As a result of this law, many Texans have  
23 been forced to travel hundreds of miles and cross  
24 State lines to access constitutionally protected health  
25 care or to carry pregnancies to term against their  
26 will.

1           (7) Many people who obtain abortions in Texas  
2           are at least six weeks into pregnancy, meaning that  
3           abortion in most instances will be out of reach for  
4           patients for as long as the law is in effect.

5           (8) S.B. 8 provides a private right of action al-  
6           lowing “any person” to sue abortion providers and  
7           “any person” who helps a person obtain an abortion  
8           after approximately six weeks of pregnancy or in-  
9           tends to do so.

10          (9) S.B. 8 incentivizes private individuals to sue  
11          by providing that a prevailing plaintiff shall receive  
12          at least \$10,000 in damages, as well as costs and at-  
13          torney’s fees.

14          (10) This ban is an attempt to isolate individ-  
15          uals seeking abortions in Texas from their commu-  
16          nities and critical support networks, discouraging  
17          them from helping for fear of being sued.

18          (11) Lawmakers in many other states have in-  
19          troduced or have voiced their intent to introduce  
20          similar bills.

21          (12) No one should profit from the restriction  
22          of abortion, or a bounty intended to restrict access  
23          to fundamental reproductive health care.

1 **SEC. 3. TAX IMPOSED ON STATUTORY DAMAGES IN BOUNTY**  
2 **LAWSUITS.**

3 (a) TAX IMPOSED.—The Internal Revenue Code of  
4 1986 is amended by inserting after section 3 the following  
5 new section:

6 **“SEC. 4. TAX ON CERTAIN AMOUNTS RECEIVED AS STATU-**  
7 **TORY DAMAGES.**

8 “(a) IN GENERAL.—There is hereby imposed a tax  
9 on amounts received as statutory damages under a State  
10 bounty statute of 100 percent of such amounts on each  
11 taxpayer who receives such amounts in a taxable year.

12 “(b) BOUNTY STATUTE.—For the purposes of this  
13 section, the term ‘bounty statute’ means a statute which  
14 authorizes a person to file a civil action and collect dam-  
15 ages based on a violation of that statute, which violation  
16 involves exercising, or assisting another person in exer-  
17 cising, the constitutional right to have an abortion.

18 “(c) EXCLUSION FROM GROSS INCOME.—Gross in-  
19 come of a taxpayer determined under any provision of this  
20 title shall be determined without regard to any income de-  
21 scribed in subsection (a).

22 “(d) REPORTING.—The Secretary shall require re-  
23 porting of such information and by such persons as the  
24 Secretary determines appropriate to prevent the avoidance  
25 of the tax imposed by this section.”.

1 (b) CONFORMING AMENDMENT.—The table of sec-  
2 tions for part I of subchapter A of chapter 1 of such Code  
3 is amended by inserting after the item relating to section  
4 3 the following new item:

“Sec. 4. Tax on certain amounts received as statutory damages.”.

5 (c) EFFECTIVE DATE.—The amendments made by  
6 this Act shall apply to amounts received after the date  
7 of the enactment of this Act.

8 **SEC. 4. GRANT TO DEFENDANTS IN CERTAIN CIVIL SUITS.**

9 (a) IN GENERAL.—The Secretary of the Treasury  
10 shall issue a grant to any person that pays or incurs  
11 amounts under a court order resulting from a suit filed  
12 under a bounty statute, as defined in section 4, in an  
13 amount equal to the sum of—

14 (1) the amount paid or incurred by such person  
15 as statutory damages under such bounty statute,  
16 and

17 (2) reasonable attorney’s fees paid or incurred  
18 relating to such suit.

19 (b) GRANT EXCLUDED FROM INCOME.—Gross in-  
20 come of a taxpayer determined under any provision of the  
21 Internal Revenue Code of 1986 shall be determined with-  
22 out regard to this section.

23 (c) APPROPRIATION.—There is hereby appropriated  
24 to the Secretary of the Treasury the amount of the grants  
25 made under this section.

1           (d) REGULATIONS.—The Secretary shall issue such  
2 regulations or other guidance as may be necessary or ap-  
3 propriate to carry out the purposes of this section.

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