



**CONGRESSIONAL BUDGET OFFICE  
COST ESTIMATE**

March 15, 2011

**H.R. 3  
No Taxpayer Funding for Abortion Act**

*As ordered reported by the House Committee on the Judiciary on March 3, 2011,  
incorporating a manager's amendment*

H.R. 3 would amend Title 1 of the United States Code to prohibit the use of federal funds provided under federal law to pay for abortion services or for any health plan that provides abortion services, except in cases of rape or incest, or when the life of the pregnant woman is in danger. The bill would prohibit any tax credit that results from amounts paid for abortion services or, under certain circumstances, the costs of a health benefits plan that includes coverage of abortion services. Further, it would not allow the costs of abortion services, other than under the excepted circumstances mentioned above, to count as a deductible medical expense in determining income tax liability. In addition, the bill would expand nondiscrimination rules for health care providers that decline to engage in abortion-related activities.

Enacting H.R. 3 could affect direct spending or revenues; therefore, pay-as-you-go procedures apply. According to the staff of the Joint Committee on Taxation, the bill would have negligible effects on tax revenues. Similarly, CBO estimates that any effects on direct spending would be negligible for each year and over the 2011-2021 period.

H.R. 3 contains no intergovernmental or private-sector mandates as defined in the Unfunded Mandates Reform Act and would impose no costs on state, local, or tribal governments.