



Office of Senator Mike Braun

Pro-Life Update, 116th Congress

MESSAGE FROM SENATOR BRAUN:

As a father and grandfather, the right to life is fundamental to me. During my first two years in the United States Senate, I have voted in a way that best represents and honors my values and the values of Hoosiers by supporting legislation which recognizes that life begins at conception. Not only have I voted in a way that reflects our values, but I have emphatically pushed for change by supporting and introducing legislation, speaking on the Senate floor, and calling on my Senate colleagues to defend the defenseless.

I know safeguarding life at every stage is a solemn responsibility. I am honored that Hoosiers have entrusted me to represent their values in Washington, D.C.



Senator Mike Braun at his Swearing-In with his family and Vice President Mike Pence

FROM THE BEGINNING

Maiden Speech:

Historically, newly sworn-in Senators observe a silence on the Senate floor, not rising to address their colleagues in an official speech for what can be months or years. However, after just a month of serving as U.S. Senator, an issue came to the Senate floor on which Senator Braun could not remain silent: protecting the lives of the unborn.

Following the disturbing re-affirmation of late-term abortion by the State of New York, Senator Ben Sasse called to the Senate floor a bill which would offer protections to babies who survive abortion. On February 5, 2019, Senator Braun rose to give his maiden speech on the Senate floor in support of the Born-Alive Abortion Survivors Protection Act, a bill which requires that physicians provide the appropriate care for children who survive abortion attempts.



You are either for or against infanticide...
this is a tragedy.

Since, Senator Braun has become a regular on the Senate floor, consistently defending pro-life policy.



Senator Braun spoke in support of the Pain-Capable Unborn Child Protection Act on February 24, 2020, along with other members of the Senate Pro-Life Caucus.



Senator Braun spoke in support of the SAVE Moms and Babies Act on September 22, 2020.

Legislation Introduced to the United States Senate:

- **S. 2590**, **Dignity for Aborted Children Act**, which requires the cremation or interment of the remains of aborted children
 - Currently has 29 co-sponsors in the Senate and 59 co-sponsors in the House of Representatives.

On March 4, 2020, Senator Braun called for the Senate to consider S. 2590 live on the Senate floor. Senator Patty Murray (D –WA) objected, and the bill failed to pass.



"If we can't agree to ban abortions

after fetuses can feel pain or to guarantee care for babies born alive after botched abortions, we should at least agree that fetal remains deserve to be

treated with respect."

- **S. 3686, Parental Notification and Intervention Act,** which requires that parents of minors seeking an abortion are notified when their child seeks an abortion
 - Currently has 12 co-sponsors in the Senate and two co-sponsors in the House of Representatives.

The National Pro-Life Alliance endorsed the legislation and highlighted Senator Braun's bill in its summer newsletter:

Senator Mike Braun Introduces Parental Notification and Intervention Act in U.S. Senate

Bill Would Protect Parents' Right to Stop Their Minor Daughter's Abortion

In the United States Senate, Mike Braun, a freshman Senator from Indiana and cosponsor of the Life at Conception Act, is doubling down in his pro-life leadership by introducing the Parental Notification and Intervention Act (S. 3686).

This bill, originally drafted by the National Pro-Life Alliance, extends nationwide the protection already given to the unborn children of minors in some states.

Its companion bill in the U.S. House of Representatives (H.R. 2082) was introduced by Congressman Louie Gohmert (TX-01) last year.

By introducing this bill in the months leading up to the 2020 elections, Senator Braun's initiative gives new impetus to National Pro-Life Alliance members' campaign to get every candidate on record on this issue.

Senator Braun's Leadership Energizes NPLA Activism

The Parental Notification and Intervention Act would protect the children of minors through two key provisions.

First, not just one but both parents must receive official notification at least four days prior to their minor daughter's abortion.

Second, the bill protects both parents' right to intervene and stop the abortion.

History shows that parental intervention

See Parental Intervention Bill Closes Loophole . . . page 2



Senator Mike Braun (IN) introduced NPLA's bill to protect a parent's right to stop their minor daughter's abortion.

Proudly Co-Sponsoring:

- S. 105, Title X Abortion Provider Prohibition Act, a bill which would prohibit the Department of Health and Human Services from awarding federal family planning grants to entities that provide or financially support the provision of abortions;
- S. 109, No Taxpayer Funding for Abortion and Abortion Insurance Full Disclosure Act, a bill which would prohibit the use of any federal funding for the provision of abortions or health coverage that includes abortions;
- S. 119, Child Interstate Abortion Notification Act, a bill which would make it a crime to transport a minor to another state to obtain an abortion without satisfying a parental notification requirement in the child's home state;
- S. 141, Protect Funding for Women's Health Care Act, a bill which would prohibit federal funding from being directed to Planned Parenthood of America or its subsidiaries or affiliates;
- **S. 159**, *Life at Conception Act*, a bill which would declare the right to life guaranteed by the Constitution is vested in each human being at all stages, including the moment of fertilization;
- **S. 182, Prenatal Nondiscrimination Act,** a bill which would create new federal crimes related to the performance of sex-selection abortions;
- **S. 190, Protecting Life in Global Health Assistance Act,** a bill which would prohibit the provision of U.S. assistance to foreign nonprofits, nongovernmental organizations, or quasi-autonomous organizations that promote or perform abortions;
- S. 311, Born-Alive Abortion Survivors Protection Act, a bill which would establish requirements for the degree of care a health care practitioner must exercise in the event a child is born alive following an abortion or attempted abortion;
- S. 2745, Down Syndrome Discrimination by Abortion Prohibition Act, a bill which would create new federal crimes related to the abortion of an unborn child who has Down syndrome;
- S. 3072, Support and Value Expectant (SAVE) Moms and Babies Act, a bill which would prohibit the approval of new abortion drugs and impose additional regulatory requirements for previously approved abortion drugs;
- **S. 3173, Abortion is Not Healthcare,** a bill which would prohibit tax deductions for expenses related to the provision of an abortion as medical care;
- **S. 3252, Teleabortion Prevention Act,** a bill which would prohibit the performance of a chemical abortion without the presence of a healthcare provider;
- **S. 3259, Protecting Life in Foreign Assistance,** a bill which would prohibit the provision of federal funds to any foreign nonprofit, nongovernmental organization, multilateral organization, or foreign quasi-autonomous nongovernmental organization which performs or promotes abortions;
- **S. 3275, Pain-Capable Unborn Child Protection Act,** a bill which would establish a new criminal offense for performing or attempting to perform an abortion if the probable post-fertilization age of the fetus is 20 weeks or more;
- S. 3388, Woman's Right To Know Act, a bill which would require that women seeking an abortion are informed of the medical risks associated with the procedure and the major developmental characteristics of her unborn child; and
- **S. 4658, Women's Public Health and Safety Act**, a bill which would allow states to exclude from participation in Medicaid a provider that performs abortions.

KEY LETTERS:

Written:

In August 2020, Senator Braun and Representative Davidson led a bicameral letter to Treasury Secretary Steven Mnuchin asking the Internal Revenue Service to abandon Internal Revenue Service guidance which categorizes abortion as healthcare and consequently grants tax preference to abortion services.

- Over 100 members of Congress signed on to the letter.
- Full letter available on my website (https://www.braun.senate.gov/sites/default/files/2020-08/081220%20Treasury%20Letter%20Final_0.pdf).

Congress of the United States

Washington, DC 20510

August 12, 2020

The Honorable Steven T. Mnuchin Secretary of the Treasury United States Department of the Treasury 1500 Pennsylvania Avenue, N.W. Washington, D.C. 20220

Dear Secretary Mnuchin:

Abortion is not health care. Any procedure for which a successful outcome depends on the death of a living human being, born or unborn, cannot be considered health care. For this reason, the willful killing of an unborn child has for over two millennia been explicitly proscribed by the Hippocratic Oath as inherently contrary to the ethical practice of medicine. We write to urge you to take swift action to issue new regulations to protect innocent human life by ending tax breaks for abortion under the guise of medical care. The Internal Revenue Service (IRS) should not consider abortions (except when the mother's life is physically endangered) to be medical care. Similarly, the IRS should not treat premiums for health insurance that covers such abortions as medical care, unless in compliance with the law's separate accounting requirements for coverage of non-medical care.

When the deduction for medical care was first enacted in the Revenue Act of 1942, abortion was a crime in virtually every state. However, shortly after Roe v. Wade, the IRS imposed on the then-three-decade-old statute a meaning of "medical care" that would have been unthinkable to the 77th Congress that enacted it. Under Rev. Rul. 73-201 (1973), the IRS wrongly holds that amounts paid for any legal abortion are tax-deductible as "medical care" under §213(d)(1)(A) of the Internal Revenue Code — "for the purpose of affecting any structure or function of the body" — and even prominently lists them as such in its Publication 502. This holding, in turn, creates tax breaks for abortions through the medical expenses deduction as well as through health flexible spending accounts, health savings accounts, health surings write sendent properties and the trax-preferred health accounts and tax breaks that incorporate §213(d)'s definition of "medical care". The holding violates §213(d)(1)(A) and its governing regulations, and ought to be reversed with regard to abortion. Therefore, we urge you to revise the regulatory definition of "medical care" in Treas. Reg. §1.213-1(e)(1) to exclude amounts paid for any abortion (except when the mother's life is physically endangered).

Since abortion is not medical care, by extension, the IRS should not treat amounts paid for premiums for health insurance that covers such abortions (except when the mother's life is physically endangered) as medical care under \$213(d)(f)) unless the separate accounting requirements for coverage of non-medical care under \$213(d)(6) are satisfied. While we believe Congress should amend the statute to exclude categorically any health insurance that covers such abortions, enforcing the law's separate accounting requirements is an important intermediary step. Therefore, we also urge you to revise the regulations implementing these separate accounting rules in Treas. Reg. §1.213-1(e)(4) to exclude amounts paid for any premiums for

"Abortion is not health care.
Any procedure for which a successful outcome depends on the death of a living human being, born or unborn, cannot be considered health care."

"The IRS' treatment of abortion as medical care is...wrongheaded and contrary to the law."

We urge you to take swift action to issue new regulations to protect innocent human life by ending tax breaks for abortion under the guise of medical care.

The Headlines:

Pro-life lawmakers call on Trump admin to end abortion tax breaks

Killing is not care

ABORTION | Members of Congress call for an end to tax breaks for abortion

Senator Braun Call To End Tax Breaks For Abortion Under The Guise Of Healthcare

'Abortion is Not Healthcare': Sen. Braun Asks Treasury to End Tax Breaks for Abortion

LETTERS (continued)

Signed On:

- In January 2019, Senator Braun signed onto a letter to President Trump asking him to reject any bill which would weaken pro-life protections.
- In April 2019, Senator Braun signed onto a letter to the Government Accountability Office requesting a report about federal money distributions to Planned Parenthood and other abortion providers.
- In May 2019, Senator Braun signed onto a letter asking Senate appropriators urging them to retain all long-standing pro-life and religious freedom language in the Fiscal Year 2020 appropriations bills and to reject language which would weaken protections.
- In May 2020, Senator Braun signed onto a letter to the Small Business Administration requesting an investigation into how 37 Planned Parenthood affiliates applied to and improperly received money through the *Coronavirus Aid*, *Relief*, *and Economic Security Act Paycheck Protection Program*.

FOR DEFENDING LIFE:



Senator Braun received a "True Blue" Award from Family Research Council for maintaining a perfect 100% voting record on pro-life issues.



Sen. Mike Braun

Indiana (Republican)



Senator Mike Braun maintains an 'A' rating from pro-life group Susan B. Anthony List.

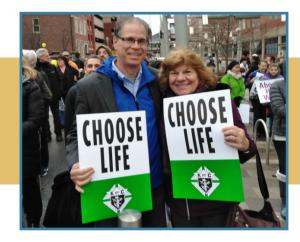
FOR DEFENDING LIFE (continued)

Scorecard Sen. Mike Braun Republican-IN 100% 116th Congress (2019-2020) Result Name of the Legislation Vote Score S. 109 The No Taxpayer Funding for Abortion Act Passed (1/17/2019)S. 311 Born-Alive Abortion Survivors Protection Act Passed (2/25/2019)S. 311 Born-Alive Abortion Survivors Protection Act Passed (2/25/2020)S. 3275 Pain-Capable Unborn Child Protection Act Passed (2/25/2020)

Senator Braun maintains a 100% voting record with the National Right to Life Action Center.



Senator Braun welcomes marchers to D.C. during the 2019 March for Life.



Senator Braun at the 2018 March for Life in Indiana.

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