SECTION 1. SHORT TITLE; TABLE OF CONTENTS.

(a) Short Title.—This Act may be cited as the “No Taxpayer Funding for Abortion and Abortion Insurance Full Disclosure Act of 2014”.

(b) Table of Contents.—The table of contents of this Act is as follows:

Sec. 1. Short title; table of contents.

TITLE I—PROHIBITING FEDERALLY FUNDED ABORTIONS

Sec. 101. Prohibiting taxpayer funded abortions.
Sec. 102. Amendment to table of chapters.

TITLE II—APPLICATION UNDER THE AFFORDABLE CARE ACT

Sec. 201. Clarifying application of prohibition to premium credits and cost-sharing reductions under ACA.
Sec. 202. Revision of notice requirements regarding disclosure of extent of health plan coverage of abortion and abortion premium surcharges.

TITLE I—PROHIBITING FEDERALLY FUNDED ABORTIONS

SEC. 101. PROHIBITING TAXPAYER FUNDED ABORTIONS.

Title 1, United States Code is amended by adding at the end the following new chapter:
CHAPTER 4—PROHIBITING TAXPAYER FUNDED ABORTIONS

301. Prohibition on funding for abortions.

302. Prohibition on funding for health benefits plans that cover abortion.

303. Limitation on Federal facilities and employees.

304. Construction relating to separate coverage.

305. Construction relating to the use of non-Federal funds for health coverage.


307. Construction relating to complications arising from abortion.

308. Treatment of abortions related to rape, incest, or preserving the life of the mother.

309. Application to District of Columbia.

§ 301. Prohibition on funding for abortions

“No funds authorized or appropriated by Federal law, and none of the funds in any trust fund to which funds are authorized or appropriated by Federal law, shall be expended for any abortion.

§ 302. Prohibition on funding for health benefits plans that cover abortion

“None of the funds authorized or appropriated by Federal law, and none of the funds in any trust fund to which funds are authorized or appropriated by Federal law, shall be expended for health benefits coverage that includes coverage of abortion.

§ 303. Limitation on Federal facilities and employees

“No health care service furnished—

“(1) by or in a health care facility owned or operated by the Federal Government; or

“(2) by any physician or other individual employed by the Federal Government to provide health
care services within the scope of the physician's or
individual's employment,
may include abortion.

“§ 304. Construction relating to separate coverage
“Nothing in this chapter shall be construed as pro-
hibiting any individual, entity, or State or locality from
purchasing separate abortion coverage or health benefits
coverage that includes abortion so long as such coverage
is paid for entirely using only funds not authorized or ap-
propriated by Federal law and such coverage shall not be
purchased using matching funds required for a federally
subsidized program, including a State’s or locality’s con-
tribution of Medicaid matching funds.

“§ 305. Construction relating to the use of non-Fed-
eral funds for health coverage
“Nothing in this chapter shall be construed as re-
stricting the ability of any non-Federal health benefits cov-
erage provider from offering abortion coverage, or the abil-
ity of a State or locality to contract separately with such
a provider for such coverage, so long as only funds not
authorized or appropriated by Federal law are used and
such coverage shall not be purchased using matching
funds required for a federally subsidized program, includ-
ing a State’s or locality’s contribution of Medicaid match-
ing funds.
§ 306. Non-preemption of other Federal laws

“Nothing in this chapter shall repeal, amend, or have any effect on any other Federal law to the extent such law imposes any limitation on the use of funds for abortion or for health benefits coverage that includes coverage of abortion, beyond the limitations set forth in this chapter.

§ 307. Construction relating to complications arising from abortion

“Nothing in this chapter shall be construed to apply to the treatment of any infection, injury, disease, or disorder that has been caused by or exacerbated by the performance of an abortion. This rule of construction shall be applicable without regard to whether the abortion was performed in accord with Federal or State law, and without regard to whether funding for the abortion is permissible under section 308.

§ 308. Treatment of abortions related to rape, incest, or preserving the life of the mother

“The limitations established in sections 301, 302, and 303 shall not apply to an abortion—

“(1) if the pregnancy is the result of an act of rape or incest; or

“(2) in the case where a woman suffers from a physical disorder, physical injury, or physical illness that would, as certified by a physician, place the woman in danger of death unless an abortion is per-
form, including a life-endangering physical condition caused by or arising from the pregnancy itself.

“§ 309. Application to District of Columbia

“In this chapter:

“(1) Any reference to funds appropriated by Federal law shall be treated as including any amounts within the budget of the District of Columbia that have been approved by Act of Congress pursuant to section 446 of the District of Columbia Home Rule Act (or any applicable successor Federal law).

“(2) The term ‘Federal Government’ includes the government of the District of Columbia.”

SEC. 102. AMENDMENT TO TABLE OF CHAPTERS.

The table of chapters for title 1, United States Code, is amended by adding at the end the following new item:

“4. Prohibiting taxpayer funded abortions ......................... 301”.

TITLE II—APPLICATION UNDER THE AFFORDABLE CARE ACT

SEC. 201. CLARIFYING APPLICATION OF PROHIBITION TO PREMIUM CREDITS AND COST-SHARING REDUCTIONS UNDER ACA.

(a) In General.—

(1) Disallowance of refundable credit and cost-sharing reductions for coverage
UNDER QUALIFIED HEALTH PLAN WHICH PROVIDES
COVERAGE FOR ABORTION.—

(A) IN GENERAL.—Subparagraph (A) of
section 36B(c)(3) of the Internal Revenue Code
of 1986 is amended by inserting before the pe-
riod at the end the following: “or any health
plan that includes coverage for abortions (other
than any abortion or treatment described in
section 307 or 308 of title 1, United States
Code)”.

(B) OPTION TO PURCHASE OR OFFER SEP-
ARATE COVERAGE OR PLAN.—Paragraph (3) of
section 36B(c) of such Code is amended by
adding at the end the following new subpara-
graph:

“(C) SEPARATE ABORTION COVERAGE OR
PLAN ALLOWED.—

“(i) OPTION TO PURCHASE SEPARATE
COVERAGE OR PLAN.—Nothing in subpara-
graph (A) shall be construed as prohibiting
any individual from purchasing separate
coverage for abortions described in such
subparagraph, or a health plan that in-
cludes such abortions, so long as no credit
is allowed under this section with respect to the premiums for such coverage or plan.

“(ii) Option to offer coverage or plan.—Nothing in subparagraph (A) shall restrict any non-Federal health insurance issuer offering a health plan from offering separate coverage for abortions described in such subparagraph, or a plan that includes such abortions, so long as premiums for such separate coverage or plan are not paid for with any amount attributable to the credit allowed under this section (or the amount of any advance payment of the credit under section 1412 of the Patient Protection and Affordable Care Act).”.

(2) Disallowance of small employer health insurance expense credit for plan which includes coverage for abortion.—Subsection (h) of section 45R of the Internal Revenue Code of 1986 is amended—

(A) by striking “Any term” and inserting the following:

“(1) In general.—Any term”; and

(B) by adding at the end the following new paragraph:
(2) Exclusion of health plans including coverage for abortion.—

(A) In general.—The term ‘qualified health plan’ does not include any health plan that includes coverage for abortions (other than any abortion or treatment described in section 307 or 308 of title 1, United States Code).

(B) Separate abortion coverage or plan allowed.—

(i) Option to purchase separate coverage or plan.—Nothing in subparagraph (A) shall be construed as prohibiting any employer from purchasing for its employees separate coverage for abortions described in such subparagraph, or a health plan that includes such abortions, so long as no credit is allowed under this section with respect to the employer contributions for such coverage or plan.

(ii) Option to offer coverage or plan.—Nothing in subparagraph (A) shall restrict any non-Federal health insurance issuer offering a health plan from offering separate coverage for abortions described in such subparagraph, or a plan that in-
cludes such abortions, so long as such separate coverage or plan is not paid for with any employer contribution eligible for the credit allowed under this section.”.

(3) CONFORMING ACA AMENDMENTS.—Section 1303(b) of Public Law 111–148 (42 U.S.C. 18023(b)) is amended—

(A) by striking paragraph (2);

(B) by striking paragraph (3), as amended by section 202(a); and

(C) by redesignating paragraph (4) as paragraph (2).

(b) APPLICATION TO MULTI-STATE PLANS.—Paragraph (6) of section 1334(a) of Public Law 111–148 (42 U.S.C. 18054(a)) is amended to read as follows:

“(6) COVERAGE CONSISTENT WITH FEDERAL ABORTION POLICY.—In entering into contracts under this subsection, the Director shall ensure that no multi-State qualified health plan offered in an Exchange provides health benefits coverage for which the expenditure of Federal funds is prohibited under chapter 4 of title 1, United States Code.”.

(e) EFFECTIVE DATE.—The amendments made by subsection (a) shall apply to taxable years ending after December 31, 2014, but only with respect to plan years
beginning after such date, and the amendment made by subsection (b) shall apply to plan years beginning after such date.

SEC. 202. REVISION OF NOTICE REQUIREMENTS REGARDING DISCLOSURE OF EXTENT OF HEALTH PLAN COVERAGE OF ABORTION AND ABORTION PREMIUM SURCHARGES.

(a) IN GENERAL.—Paragraph (3) of section 1303(b) of Public Law 111–148 (42 U.S.C. 18023(b)) is amended to read as follows:

“(3) Rules relating to notice.—

“(A) In general.—The extent of coverage (if any) of services described in paragraph (1)(B)(i) or (1)(B)(ii) by a qualified health plan shall be disclosed to enrollees at the time of enrollment in the plan and shall be prominently displayed in any marketing or advertising materials, comparison tools, or summary of benefits and coverage explanation made available with respect to such plan by the issuer of the plan, by an Exchange, or by the Secretary, including information made available through an Internet portal or Exchange under sections 1311(e)(5) and 1311(d)(4)(C).
“(B) SEPARETE DISCLOSURE OF ABRON-
TION SURCHARGES.—In the case of a qualified
health plan that includes the services described
in paragraph (1)(B)(i) and where the premium
for the plan is disclosed, including in any mar-
keting or advertising materials or any other in-
formation referred to in subparagraph (A), the
surcharge described in paragraph (2)(B)(i)(II)
that is attributable to such services shall also be
disclosed and identified separately.”.

(b) EFFECTIVE DATE.—The amendment made by
subsection (a) shall apply to materials, tools, or other in-
formation made available more than 30 days after the date
of the enactment of this Act.