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(Original Signature of Member)

117TH CONGRESS
1ST SESSION

H. R. _____

To amend the Internal Revenue Code of 1986 to provide for a tax credit
for newspaper subscriptions.

IN THE HOUSE OF REPRESENTATIVES

Mrs. MILLER-MEEKS introduced the following bill; which was referred to the
Committee on _____

A BILL

To amend the Internal Revenue Code of 1986 to provide
for a tax credit for newspaper subscriptions.

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 “Subscribe to Local
5 News Act of 2021”.

6 **SEC. 2. CREDIT FOR NEWSPAPER EXPENSES.**

7 (a) IN GENERAL.—Subpart A of part IV of sub-
8 chapter A of chapter 1 of the Internal Revenue Code of

1 1986 is amended by inserting after section 25D the fol-
2 lowing new section:

3 **“SEC. 25E. CREDIT FOR NEWSPAPER EXPENSES.**

4 “(a) ALLOWANCE OF CREDIT.—In the case of an in-
5 dividual, there shall be allowed as a credit against the tax
6 imposed by this chapter for the taxable year an amount
7 equal to 100 percent of the qualified expenses paid or in-
8 curred by such individual during the taxable year.

9 “(b) QUALIFIED EXPENSES.—For purposes of this
10 section—

11 “(1) IN GENERAL.—The term ‘qualified ex-
12 penses’ means expenses for a local newspaper sub-
13 scription.

14 “(2) LOCAL NEWSPAPER.—The term ‘local
15 newspaper’ means a print or digital publication that
16 primarily serves a regional community and has a
17 daily circulation of less than 10,000.

18 “(3) DOLLAR LIMITATION.—The amount taken
19 into account as qualified expenses for any taxable
20 year shall not exceed \$200.

21 “(c) TERMINATION.—No credit shall be allowed
22 under this section for any taxable year beginning after De-
23 cember 31, 2026.”.

24 (b) CLERICAL AMENDMENT.—The table of sections
25 for subpart A of part IV of subchapter A of chapter 1

1 is amended by inserting after the item relating to section
2 25D the following new item:

“Sec. 25E. Credit for newspaper expenses.”.

3 (c) **EFFECTIVE DATE.**—The amendments made by
4 this section shall apply to taxable years beginning after
5 December 31, 2021.

6 **SEC. 3. DEDUCTION FOR ADVERTISING AND CONTRIBU-**
7 **TIONS TO LOCAL NEWSPAPERS.**

8 (a) **IN GENERAL.**—Part VI of subchapter B of chap-
9 ter 1 of the Internal Revenue Code of 1986 is amended
10 by adding at the end the following new section:

11 **“SEC. 199B. DEDUCTION FOR ADVERTISING AND DONA-**
12 **TIONS TO LOCAL NEWSPAPERS.**

13 “(a) **IN GENERAL.**—There shall be allowed as a de-
14 duction for the taxable year an amount equal to the
15 amounts paid or incurred by the taxpayer during the tax-
16 able year for advertising with, or donations to, any local
17 newspaper (as such term is defined in section 25E(b)(2)).

18 “(b) **LIMITATION.**—The amount allowed as a deduc-
19 tion under subsection (a) for a taxable year shall not ex-
20 ceed shall not exceed \$1,000.

21 “(c) **TERMINATION.**—No deduction shall be allowed
22 under this section for any taxable year beginning after De-
23 cember 31, 2026.”.

24 (b) **CLERICAL AMENDMENT.**—The table of sections
25 for part VI of subchapter B of chapter 1 of the Internal

1 Revenue Code of 1986 is amended by adding at the end
2 the following new item:

“Sec. 199B. Deduction for advertising and donations to local newspapers.”.

3 (c) EFFECTIVE DATE.—The amendments made by
4 this section shall apply to taxable years beginning after
5 December 31, 2021.