

117TH CONGRESS
1ST SESSION

H. R. 6045

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

IN THE HOUSE OF REPRESENTATIVES

NOVEMBER 18, 2021

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

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
9 1986 is amended by inserting after section 25D the fol-
10 lowing new section:

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

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

7 “(b) QUALIFIED EXPENSES.—For purposes of this
8 section—

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

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

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

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

22 (b) CLERICAL AMENDMENT.—The table of sections
23 for subpart A of part IV of subchapter A of chapter 1
24 is amended by inserting after the item relating to section
25 25D the following new item:

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

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

4 **SEC. 3. DEDUCTION FOR ADVERTISING AND CONTRIBU-**
 5 **TIONS TO LOCAL NEWSPAPERS.**

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

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

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

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

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

22 (b) CLERICAL AMENDMENT.—The table of sections
 23 for part VI of subchapter B of chapter 1 of the Internal
 24 Revenue Code of 1986 is amended by adding at the end
 25 the following new item:

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

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

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