

119TH CONGRESS
2^D SESSION

H. R. 9356

To amend the Internal Revenue Code of 1986 to establish a tax credit for expenses paid or incurred by private cemeteries to attach veteran medallions to headstones.

IN THE HOUSE OF REPRESENTATIVES

JUNE 18, 2026

Mr. LAWLER 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 establish a tax credit for expenses paid or incurred by private cemeteries to attach veteran medallions to headstones.

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 “Veteran Headstone
5 Honor Act”.

6 **SEC. 2. ESTABLISHMENT OF VETERAN HEADSTONE MEDAL-**
7 **LION CREDIT.**

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

1 1986 is amended by adding at the end the following new
2 section:

3 **“SEC. 45BB. VETERAN HEADSTONE MEDALLION CREDIT.**

4 “(a) IN GENERAL.—For purposes of section 38, the
5 veteran headstone medallion credit for any taxable year
6 is an amount equal to the qualified veteran headstone me-
7 dallion expenditures paid or incurred by the taxpayer dur-
8 ing the taxable year.

9 “(b) QUALIFIED VETERAN HEADSTONE MEDALLION
10 EXPENDITURES.—For purposes of this section—

11 “(1) IN GENERAL.—The term ‘qualified veteran
12 headstone medallion expenditures’ means, with re-
13 spect to any private cemetery owned and operated by
14 the taxpayer, any expenses paid or incurred by such
15 taxpayer for attaching a veteran headstone medal-
16 lion to a headstone or marker, located within such
17 private cemetery, of the deceased individual for
18 whom such medallion was requested.

19 “(2) VETERAN HEADSTONE MEDALLION.—The
20 term ‘veteran headstone medallion’ means any me-
21 dallion or other device described in section
22 2306(d)(4)(A) of title 38, United States Code.

23 “(c) CERTIFICATION.—No credit shall be allowed
24 under this section with respect to any qualified veteran
25 headstone medallion expenditures for the attachment of

1 any veteran headstone medallion to a headstone or marker
2 described in subsection (b)(1) unless the taxpayer, at such
3 time and in such manner as the Secretary may prescribe—

4 “(1) certifies to the Secretary that such medal-
5 lion has been attached to such headstone or marker,
6 and

7 “(2) provides to the Secretary an itemized
8 statement of such expenditures.

9 “(d) REGULATIONS.—The Secretary, in consultation
10 with the Secretary of Veterans Affairs, shall prescribe
11 such regulations or other guidance as may be necessary
12 or appropriate to carry out the purposes of this section.”.

13 (b) CREDIT ALLOWED AS PART OF GENERAL BUSI-
14 NESS CREDIT.—Section 38(b) of such Code is amended
15 by striking “plus” at the end of paragraph (40), by strik-
16 ing the period at the end of paragraph (41) and inserting
17 “, plus”, and by adding at the end the following new para-
18 graph:

19 “(42) the veteran headstone medallion credit
20 determined under section 45BB(a).”.

21 (c) ELECTIVE PAYMENT OF CREDIT.—Section
22 6417(b) of such Code is amended by redesignating para-
23 graphs (10) through (12) as paragraphs (11) through
24 (13), respectively, and by inserting after paragraph (9) the
25 following new paragraph:

1 “(10) The veteran headstone medallion credit
2 determined under section 45BB(a).”.

3 (d) CLERICAL AMENDMENT.—The table of sections
4 for subpart D of part IV of subchapter A of chapter 1
5 of such Code is amended by adding after the item relating
6 to section 45AA the following new item:

“Sec. 45BB. Veteran headstone medallion credit.”.

7 (e) EFFECTIVE DATE.—The amendments made by
8 this section shall apply with respect to expenses paid or
9 incurred after the date of the enactment of this Act.

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