

115TH CONGRESS
1ST SESSION

H. R. 2310

To amend the Internal Revenue Code of 1986 to make members of health care sharing ministries eligible to establish health savings accounts.

IN THE HOUSE OF REPRESENTATIVES

MAY 3, 2017

Mr. KELLY of Pennsylvania (for himself, Mr. PETERSON, Mr. SAM JOHNSON of Texas, Ms. JENKINS of Kansas, Mr. RENACCI, Mr. SMITH of Nebraska, Mrs. WALORSKI, Mr. BISHOP of Michigan, Mr. SCHWEIKERT, Mr. POSEY, Mr. HULTGREN, Mr. TIPTON, Mr. KING of Iowa, Mr. WALBERG, Mr. ROTHFUS, Mr. FORTENBERRY, Mr. WEBER of Texas, Mr. PALAZZO, Mr. FLORES, Mr. MOOLENAAR, Mr. CARTER of Georgia, Mr. LAMALFA, Mr. YODER, Mr. LAMBORN, Mr. JONES, Mr. FRANKS of Arizona, Mr. BLUM, Mr. WEBSTER of Florida, Mr. BOST, Mr. HUDSON, Mr. BRAT, Mr. GOHMERT, Mr. PALMER, Mr. BABIN, Mr. JOHNSON of Ohio, Mr. GIBBS, Mr. CRAMER, Mr. YOUNG of Alaska, Mr. LOUDERMILK, Mr. ROSKAM, Mr. BARLETTA, and Mr. SMITH of Missouri) 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 make members of health care sharing ministries eligible to establish health savings accounts.

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 “Faith in Health Sav-
5 ings Accounts Act of 2017”.

1 **SEC. 2. MEMBERS OF HEALTH CARE SHARING MINISTRIES**
2 **ELIGIBLE TO ESTABLISH HEALTH SAVINGS**
3 **ACCOUNTS.**

4 (a) **IN GENERAL.**—Section 223 of the Internal Rev-
5 enue Code of 1986 is amended by adding at the end the
6 following new subsection:

7 “(i) **APPLICATION TO HEALTH CARE SHARING MIN-**
8 **ISTRIES.**—For purposes of this section, membership in a
9 health care sharing ministry (as defined in section
10 5000A(d)(2)(B)(ii)) shall be treated as coverage under a
11 high deductible health plan.”.

12 (b) **EFFECTIVE DATE.**—The amendment made by
13 this section shall apply to taxable years beginning after
14 the date of the enactment of this Act.

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