

114TH CONGRESS
1ST SESSION

H. R. 1752

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

APRIL 13, 2015

Mr. KELLY of Pennsylvania (for himself, Mr. LIPINSKI, Mr. POSEY, Mr. MOONEY of West Virginia, Mr. HUELSKAMP, Mr. POMPEO, Mr. ROE of Tennessee, Mr. HUIZENGA of Michigan, Mr. BABIN, Mrs. BLACKBURN, Mr. PITTS, Mr. JONES, Mr. THOMPSON of Pennsylvania, Mr. HULTGREN, Mr. HARRIS, Mr. PETERSON, Mr. HARPER, Mr. RODNEY DAVIS of Illinois, Mr. GIBBS, Mr. TIPTON, Mr. WALBERG, Mr. KING of Iowa, Mr. ROSKAM, Mr. JOHNSON of Ohio, Mr. JOLLY, Mr. MESSER, Mr. McCAUL, and Mrs. BLACK) 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,*

1 **SECTION 1. MEMBERS OF HEALTH CARE SHARING MIN-**
2 **ISTRIES ELIGIBLE TO ESTABLISH HEALTH**
3 **SAVINGS 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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