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(Original Signature of Member)

115TH CONGRESS  
1ST SESSION

# H. R.

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

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## IN THE HOUSE OF REPRESENTATIVES

Mr. KELLY of Pennsylvania introduced the following bill; which was referred to the Committee on \_\_\_\_\_

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# 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. MEMBERS OF HEALTH CARE SHARING MIN-**  
4 **ISTRIES ELIGIBLE TO ESTABLISH HEALTH**  
5 **SAVINGS ACCOUNTS.**

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

1           “(i) APPLICATION TO HEALTH CARE SHARING MIN-  
2 ISTRIES.—For purposes of this section, membership in a  
3 health care sharing ministry (as defined in section  
4 5000A(d)(2)(B)(ii)) shall be treated as coverage under a  
5 high deductible health plan.”.

6           (b) EFFECTIVE DATE.—The amendment made by  
7 this section shall apply to taxable years beginning after  
8 the date of the enactment of this Act.