

112TH CONGRESS
1ST SESSION

H. R. 3728

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

DECEMBER 19, 2011

Mr. SCHOCK (for himself and Mr. POSEY) 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. 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:

9 “(i) APPLICATION TO HEALTH CARE SHARING MIN-
10 ISTRIES.—For purposes of this section, membership in a

1 health care sharing ministry (as defined in section
2 5000A(d)(2)(B)(ii)) shall be treated as coverage under a
3 high deductible health plan.”.

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

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