

116TH CONGRESS  
1ST SESSION

# H. R. 2177

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

APRIL 9, 2019

Mr. KELLY of Pennsylvania (for himself, Mr. PETERSON, Mr. BIGGS, Mr. MOONEY of West Virginia, Mr. SMUCKER, Mr. HUDSON, Mr. WALKER, Mr. PALMER, Mr. KING of Iowa, Mr. MEADOWS, Mr. BABIN, Mr. SMITH of New Jersey, Mr. RODNEY DAVIS of Illinois, Mr. ALLEN, Mrs. HARTZLER, Mr. LAMBORN, Mrs. WALORSKI, Mr. KINZINGER, Mr. MASSIE, Mr. HIGGINS of Louisiana, Mrs. RODGERS of Washington, and Mr. SMITH of Nebraska) introduced the following bill; which was referred to the Committee on Ways and Means

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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. SHORT TITLE.**

4 This Act may be cited as the “Faith in Health Sav-  
5 ings Accounts Act of 2019”.

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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