

118TH CONGRESS
1ST SESSION

H. R. 3426

To amend the Internal Revenue Code of 1986 to include expenses relating to membership in health care sharing ministries to qualify for the deduction for medical expenses, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

MAY 17, 2023

Mr. KELLY of Pennsylvania 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 include expenses relating to membership in health care sharing ministries to qualify for the deduction for medical expenses, and for other purposes.

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. EXPENSES RELATING TO HEALTH CARE SHAR-**
4 **ING MINISTRIES INCLUDED IN DEDUCTION**
5 **FOR MEDICAL EXPENSES.**

6 (a) IN GENERAL.—Section 213(d)(1) of the Internal
7 Revenue Code of 1986 is amended by striking “or” at the
8 end of subparagraph (C), by striking the period at the end

1 of subparagraph (D) and inserting “, or”, and by adding
2 at the end the following new subparagraph:

3 “(E) for membership in a health care shar-
4 ing ministry which—

5 “(i) is defined in section
6 5000A(d)(2)(B)),

7 “(ii) posts its audit as required under
8 clause (ii)(V) of such section on the
9 website of the ministry, and

10 “(iii) is accredited by an independent
11 third-party accreditation or standard set-
12 ting organization that uses multiple cri-
13 teria and whose officers or directors have
14 no financial ties to sharing ministries being
15 reviewed and accredited.”.

16 (b) EFFECTIVE DATE.—The amendments made by
17 this section shall apply to expenditures paid in taxable
18 years beginning after December 31, 2023.

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