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118TH CONGRESS
2D SESSION

H. R. 8776

To amend the Internal Revenue Code of 1986 to treat membership in a health care sharing ministry as a medical expense, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

JUNE 18, 2024

Mr. KELLY of Pennsylvania 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 treat membership in a health care sharing ministry as a medical expense, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. TREATMENT OF HEALTH CARE SHARING MINISTRIES AS A MEDICAL EXPENSE AND NOT AS INSURANCE.

(a) TREATMENT AS A MEDICAL EXPENSE.—Section 213(d)(1) of the Internal Revenue Code of 1986 is amended by striking ‘‘or’’ at the end of subparagraph (C), by striking the period at the end of subparagraph (D) and inserting ", or", and by adding at the end the following new subparagraph:

"(E) for membership in a health care sharing ministry (as defined in section 5000A(d)(2)(B)(ii) without regard to subclause (IV) thereof), including—

"(i) the sharing of medical expenses with respect to such ministry, and

"(ii) the payment of administrative fees of such ministry.".

(b) HEALTH CARE SHARING MINISTRY NOT TREATED AS A HEALTH PLAN OR INSURANCE.—

(1) IN GENERAL.—Chapter 79 of such Code is amended by inserting after section 7702B the following new section:

"SEC. 7702C. TREATMENT OF HEALTH CARE SHARING MINISTRIES.

"For purposes of this title, a health care sharing ministry (as defined in section 5000A(d)(2)(B)(ii) without regard to subclause (IV) thereof) shall not be treated as a health plan or as insurance.".

(2) CLERICAL AMENDMENT.—The table of sections for chapter 79 of such Code is amended by inserting after the item relating to section 7702B the following new item:

"Sec. 7702C. Treatment of health care sharing ministries.".

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2024.

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