

115TH CONGRESS
1ST SESSION

H. R. 4456

To amend the Internal Revenue Code of 1986 to allow a deduction for amounts paid for medical expenses to a health care sharing ministry, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

NOVEMBER 21, 2017

Mr. BABIN 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 allow a deduction for amounts paid for medical expenses to a health care sharing ministry, 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. SHORT TITLE.**

4 This Act may be cited as the “Health Care Sharing
5 Fairness Act”.

6 **SEC. 2. SELF-EMPLOYED MEDICAL EXPENSE DEDUCTION.**

7 (a) IN GENERAL.—Section 162 of the Internal Rev-
8 enue Code of 1986 is amended by inserting at the end
9 of subsection (l) the following new paragraph:

1 “(6) HEALTH CARE SHARING MINISTRY.—The
 2 allowance of a deduction under paragraph (1) shall
 3 include amounts paid by such taxpayer as a member
 4 of a health care sharing ministry (as defined in sec-
 5 tion 5000A(d)(2)(B)(ii)) for—

6 “(A) the sharing of the medical expenses
 7 of fellow members, and

8 “(B) the administrative fees of the health
 9 care sharing ministry.”.

10 (b) MEDICAL EXPENSE DEDUCTION.—

11 (1) IN GENERAL.—Paragraph (1) of section
 12 213(d) of such Code is amended by striking “or” at
 13 the end of subparagraph (C), by striking the period
 14 at the end of subparagraph (D) and inserting “, or”,
 15 and by adding at the end the following:

16 “(E) for—

17 “(i) the sharing of medical expenses
 18 of fellow members of a health care sharing
 19 ministry (as defined in
 20 5000A(d)(2)(B)(ii)), and

21 “(ii) the administrative fees of such
 22 health care sharing ministry.”.

23 (2) EXCEPTION.—Paragraph (1) of section
 24 213(d) of such Code, as amended by paragraph (1),
 25 is amended by adding at the end the following: “For

1 purposes of subparagraph (E), amounts paid does
2 not include any amount deductible under section
3 170.”.

4 (c) EFFECTIVE DATE.—The amendments 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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