

119TH CONGRESS  
1ST SESSION

# H. R. 2062

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.

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## IN THE HOUSE OF REPRESENTATIVES

MARCH 11, 2025

Mr. KELLY of Pennsylvania (for himself, Mr. MURPHY, and Mr. SMITH of New Jersey) 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.

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. TREATMENT OF HEALTH CARE SHARING MIN-**  
4 **ISTRIES AS A MEDICAL EXPENSE AND NOT AS**  
5 **INSURANCE.**

6 (a) TREATMENT AS A MEDICAL EXPENSE.—Section  
7 213(d)(1) of the Internal Revenue Code of 1986 is amend-  
8 ed by striking “or” at the end of subparagraph (C), by  
9 striking the period at the end of subparagraph (D) and

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

3 “(E) for membership in a health care shar-  
 4 ing ministry (as defined in section  
 5 5000A(d)(2)(B)(ii) without regard to subclause  
 6 (IV) thereof), including—

7 “(i) the sharing of medical expenses  
 8 with respect to such ministry, and

9 “(ii) the payment of administrative  
 10 fees of such ministry.”.

11 (b) HEALTH CARE SHARING MINISTRY NOT TREAT-  
 12 ED AS A HEALTH PLAN OR INSURANCE.—

13 (1) IN GENERAL.—Chapter 79 of such Code is  
 14 amended by inserting after section 7702B the fol-  
 15 lowing new section:

16 **“SEC. 7702C. TREATMENT OF HEALTH CARE SHARING MIN-**  
 17 **ISTRIES.**

18 “For purposes of this title, a health care sharing min-  
 19 istry (as defined in section 5000A(d)(2)(B)(ii) without re-  
 20 gard to subclause (IV) thereof) shall not be treated as a  
 21 health plan or as insurance.”.

22 (2) CLERICAL AMENDMENT.—The table of sec-  
 23 tions for chapter 79 of such Code is amended by in-  
 24 serting after the item relating to section 7702B the  
 25 following new item:

“Sec. 7702C. Treatment of health care sharing ministries.”.

1       (c) EFFECTIVE DATE.—The amendments made by  
2 this section shall apply to taxable years beginning after  
3 December 31, 2025.

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