

**AMENDMENT**

**OFFERED BY MR. BABIN OF TEXAS**

Page 67, line 6, insert “or membership in a health care sharing ministry (as defined in section 5000A(d)(2)(B)(ii) of the Internal Revenue Code of 1986)” after “of such section”).

Page 93, line 10, strike “or”.

Page 93, line 12, insert “or” at the end.

Page 93, after line 12, insert the following:

1                   (iii) membership in a health care  
2                   sharing ministry (as defined in section  
3                   5000A(d)(2)(B)(ii)) (which, although not  
4                   health insurance, is an arrangement having  
5                   the effect of accident or health insurance),

At the end, add the following:

6 **SECTION \_\_\_\_ . MEMBERS OF HEALTH CARE SHARING MIN-**  
7 **ISTRIES ELIGIBLE TO ESTABLISH HEALTH**  
8 **SAVINGS ACCOUNTS.**

9           (a) IN GENERAL.—Section 223 of the Internal Rev-  
10 enue Code of 1986 is amended by adding at the end the  
11 following new subsection:

1       “(i) APPLICATION TO HEALTH CARE SHARING MIN-  
2 ISTRIES.—For purposes of this section, membership in a  
3 health care sharing ministry (as defined in section  
4 5000A(d)(2)(B)(ii)) shall be treated as coverage under a  
5 high deductible health plan.”.

6       (b) EFFECTIVE DATE.—The amendment made by  
7 this section shall apply to taxable years beginning after  
8 the date of the enactment of this Act.

