

Bill Summary
2nd Session of the 59th Legislature

Bill No.:	SB 736
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Author:	Sen. Deevers
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Bill Analysis

SB 736 creates the Health Care Sharing Ministry Tax Parity Act. The measure provides an income tax deduction for payments to health care sharing ministries (HSCM) to provide health care to a membership that shares a common set of ethical or religious beliefs, facilitates sharing of medical expenses between members, and requires regular contributions from members. The measure requires a quarterly report to members detailing the amount of needs shared and contributions received, conducts annual independent audits, and discloses that it is not an insurance company. HSCMs must be a nonprofit organization. Funds received from HSCM members to assist with medical expenses shall not be considered taxable income. The measure establishes penalties for providing false representation that the organization or individual is part of an HSCM.

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