

Bill Summary
2nd Session of the 60th Legislature

Bill No.:	SB 1279
Version:	INT
Request No.	2580
Author:	Sen. Bergstrom
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Bill Analysis

SB 1279 creates the Health Care Sharing Ministries Tax Parity Act. The measure provides an income tax exemption for qualified individuals in the amount of qualified health care sharing expenses by a qualified individual. Such individuals qualify if they are a member of a health care sharing ministry. A health care sharing ministry is a nonprofit organization whose members share a common set of ethical or religious beliefs that facilitates those with financial or medical needs in accordance with criteria established by the health care sharing ministry. Such ministries shall be annually audited by an independent certified public accountant or firm. Any qualified health care share received by an individual taxpayer shall be exempt from taxable income.

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