

Bill Summary
2nd Session of the 60th Legislature

Bill No.:	SB 2158
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Author:	Sen. Deevers
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Bill Analysis

SB 2158 creates the Health Care Sharing Ministries Tax Parity Act. The measure defines health care sharing ministries (HCSM) as organizations that limit their members to those who share a common set of ethical or religious beliefs and act as facilitator among members who have financial or medical needs. The HCSM shall provide amounts that members may contribute with no assumption of risk or promise to pay among the members and no assumption of risk or promise to pay by the health care sharing ministry to the members. HCSM's shall be annually audited by an independent certified public accountant or firm of certified public accountants. The measure provides a deduction from Oklahoma adjusted gross income in the amount of qualified health care sharing expenses by a qualified individual. Any qualified health care share received by an individual taxpayer shall be exempt from taxable income.

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