

Calendar No. 529

115TH CONGRESS
2D SESSION

H. R. 1201

IN THE SENATE OF THE UNITED STATES

JULY 25, 2018

Received; read the first time

JULY 26, 2018

Read the second time and placed on the calendar

AN ACT

To amend section 5000A of the Internal Revenue Code of 1986 to provide an additional religious exemption from the individual health coverage mandate, 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. SHORT TITLE.**

4 This Act may be cited as the “Equitable Access to
5 Care and Health Act” or the “EACH Act”.

1 **SEC. 2. ADDITIONAL RELIGIOUS EXEMPTION FROM**
2 **HEALTH COVERAGE RESPONSIBILITY RE-**
3 **QUIREMENT.**

4 (a) IN GENERAL.—Section 5000A(d)(2)(A) of the In-
5 ternal Revenue Code of 1986 is amended to read as fol-
6 lows:

7 “(A) RELIGIOUS CONSCIENCE EXEMP-
8 TIONS.—

9 “(i) IN GENERAL.—Such term shall
10 not include any individual for any month if
11 such individual has in effect an exemption
12 under section 1311(d)(4)(H) of the Patient
13 Protection and Affordable Care Act which
14 certifies that—

15 “(I) such individual is a member
16 of a recognized religious sect or divi-
17 sion thereof which is described in sec-
18 tion 1402(g)(1), and is adherent of
19 established tenets or teachings of such
20 sect or division as described in such
21 section; or

22 “(II) such individual is a member
23 of a religious sect or division thereof
24 which is not described in section
25 1402(g)(1), who relies solely on a reli-
26 gious method of healing, and for

1 whom the acceptance of medical
2 health services would be inconsistent
3 with the religious beliefs of the indi-
4 vidual.

5 “(ii) SPECIAL RULES.—

6 “(I) MEDICAL HEALTH SERVICES
7 DEFINED.—For purposes of this sub-
8 paragraph, the term ‘medical health
9 services’ does not include routine den-
10 tal, vision and hearing services, mid-
11 wifery services, vaccinations, nec-
12 essary medical services provided to
13 children, services required by law or
14 by a third party, and such other serv-
15 ices as the Secretary of Health and
16 Human Services may provide in im-
17 plementing section 1311(d)(4)(H) of
18 the Patient Protection and Affordable
19 Care Act.

20 “(II) ATTESTATION REQUIRED.—

21 Clause (i)(II) shall apply to an indi-
22 vidual for months in a taxable year
23 only if the information provided by
24 the individual under section
25 1411(b)(5)(A) of such Act includes an

1 attestation that the individual has not
2 received medical health services dur-
3 ing the preceding taxable year.”.

4 (b) EFFECTIVE DATE.—The amendment made by
5 subsection (a) shall apply to taxable years beginning after
6 December 31, 2018.

7 (c) CONSTRUCTION.—Nothing in the amendment
8 made by subsection (a) shall preempt any State law re-
9 quiring the provision of medical treatment for children,
10 especially those who are seriously ill.

Passed the House of Representatives July 24, 2018.

Attest:

KAREN L. HAAS,

Clerk.

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