

SENATE BILL No. 209

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-3-2-27.

Synopsis: Tax deduction for health care sharing expenses. Provides that an individual who is an Indiana resident and a member of a health care sharing ministry is entitled to an adjusted gross income tax deduction for a taxable year equal to the total amount of qualified health care sharing expenses paid by the taxpayer during the taxable year.

Effective: January 1, 2020.

Crane

January 3, 2019, read first time and referred to Committee on Health and Provider Services.



First Regular Session of the 121st General Assembly (2019)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2018 Regular and Special Session of the General Assembly.

SENATE BILL No. 209

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

1 SECTION 1. IC 6-3-2-27 IS ADDED TO THE INDIANA CODE
2 AS A **NEW SECTION** TO READ AS FOLLOWS [EFFECTIVE
3 JANUARY 1, 2020]: **Sec. 27. (a) The following definitions apply**
4 **throughout this section:**
5 (1) **"Health care sharing ministry" has the meaning set forth**
6 **in IC 27-1-2.1-1.**
7 (2) **"Qualified health care sharing expenses" means the:**
8 (A) **unreimbursed health care expenses of the members of**
9 **a health care sharing ministry; and**
10 (B) **administrative expenses of the health care sharing**
11 **ministry.**
12 (3) **"Qualified individual" means an individual who is:**
13 (A) **a resident of Indiana; and**
14 (B) **a member of a health care sharing ministry for at least**
15 **one (1) month during a taxable year for which the qualified**
16 **individual claims a deduction under this section.**
17 (b) **Each taxable year, a qualified individual is entitled to a**



1 deduction from the qualified individual's adjusted gross income for
2 the taxable year equal to the total amount of qualified health care
3 sharing expenses paid by the qualified individual during the
4 taxable year.

5 (c) To receive the deduction allowed by this section, a qualified
6 individual must claim the deduction on the qualified individual's
7 annual state tax return or returns in the manner prescribed by the
8 department. The qualified individual shall submit to the
9 department any information that the department determines is
10 necessary to calculate the amount of the deduction allowed by this
11 section.

12 SECTION 2. [EFFECTIVE JANUARY 1, 2020] (a) IC 6-3-2-27,
13 as added by this act, applies only to taxable years beginning after
14 December 31, 2019.

15 (b) This SECTION expires July 1, 2021.

