

115TH CONGRESS 1ST SESSION H.R. 1201

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.

IN THE HOUSE OF REPRESENTATIVES

February 17, 2017

Mr. Rodney Davis of Illinois (for himself and Mr. Keating) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

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 individual. 4 "(ii) Special rules.— 6 "(I) Medical health services 7 DEFINED.—For purposes of this subparagraph, the term 'medical health 8 9 services' does not include routine den-10 tal, vision and hearing services, mid-11 wifery services, vaccinations, essary medical services provided to 12 13 children, services required by law or 14 by a third party, and such other serv-15 ices as the Secretary of Health and Human Services may provide in im-16 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

1411(b)(5)(A) of such Act includes an

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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, 2013.
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,
0	especially those who are seriously ill.

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