

115TH CONGRESS
2D SESSION

H. R. 1201

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,*

1 **SECTION 1. SHORT TITLE.**

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

4 **SEC. 2. ADDITIONAL RELIGIOUS EXEMPTION FROM**
5 **HEALTH COVERAGE RESPONSIBILITY RE-**
6 **QUIREMENT.**

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

10 “(A) RELIGIOUS CONSCIENCE EXEMP-
11 TIONS.—

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

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

25 “(II) such individual is a member
26 of a religious sect or division thereof

1 which is not described in section
2 1402(g)(1), who relies solely on a reli-
3 gious method of healing, and for
4 whom the acceptance of medical
5 health services would be inconsistent
6 with the religious beliefs of the indi-
7 vidual.

8 “(ii) SPECIAL RULES.—

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

23 “(II) ATTESTATION REQUIRED.—

24 Clause (i)(II) shall apply to an indi-
25 vidual for months in a taxable year

1 only if the information provided by
2 the individual under section
3 1411(b)(5)(A) of such Act includes an
4 attestation that the individual has not
5 received medical health services dur-
6 ing the preceding taxable year.”.

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

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

Passed the House of Representatives July 24, 2018.

Attest:

Clerk.

115TH CONGRESS
2^D SESSION

H. R. 1201

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.