AMENDMENT

OFFERED BY MR. HOEKSTRA OF MICHIGAN

Add at the end of section 312 the following new subsection:

(d) Employees Who Are Members of Health 1 CARE SHARING MINISTRIES.—An employer meets the re-2 quirements of this section and section 311 with respect 3 4 to an employee in any case in which the employee has elected to be a member (with the employee's spouse and 5 children, if any) of a health care sharing ministry (as de-6 7 fined in section 59B(f)(6) of the Internal Revenue Code of 1986) and all expenses for membership of the employee 8 in such ministry are paid by the employer. 9

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