

**Hall of the House of Representatives**  
95th General Assembly - Regular Session, 2025  
**Amendment Form**

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**Subtitle of House Bill 1698**

TO AMEND THE LAW CONCERNING THE INCOME TAX TREATMENT OF EMPLOYER  
CONTRIBUTIONS TO A HEALTHCARE SHARING MINISTRY OR OTHER MEDICAL  
COST-SHARING PROGRAM.

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**Amendment No. 1 to House Bill 1698**

Amend House Bill 1698 as originally introduced:

Page 1, line 10, delete "TO" and substitute "FOR AN EMPLOYEE'S MEMBERSHIP IN"

AND

Page 1, delete lines 12 and 13, and substitute the following:  
"PROGRAM; TO EXCLUDE EMPLOYER CONTRIBUTIONS FOR AN EMPLOYEE'S MEMBERSHIP IN A  
HEALTHCARE SHARING MINISTRY OR OTHER"

AND

Page 1, delete line 16, and substitute the following:  
"CONTRIBUTION FOR AN EMPLOYEE'S MEMBERSHIP IN A HEALTHCARE SHARING"

AND

Delete the subtitle in its entirety, and substitute the following:

"TO AMEND THE LAW CONCERNING THE INCOME  
TAX TREATMENT OF EMPLOYER CONTRIBUTIONS  
FOR AN EMPLOYEE'S MEMBERSHIP IN A  
HEALTHCARE SHARING MINISTRY OR OTHER  
MEDICAL COST-SHARING PROGRAM."

AND

Page 1, delete line 32, and substitute the following:  
"(36)(A) Contributions by an employer for an employee's  
membership in a healthcare"



AND

Page 1, delete line 34, and substitute the following:

"program.

(B) A self-employed person may claim the exemption provided under subdivision (b)(36)(A) of this section."

AND

Page 2, delete lines 2 and 3, and substitute the following:

"26-51-462. Deduction – Employer contributions for employee’s membership in healthcare sharing ministry or other medical cost-sharing program."

AND

Page 2, line 4, delete "In" and substitute "(a) In"

AND

Page 2, line 6, delete "to an employee’s" and substitute "for an employee’s membership in a"

AND

Page 2, delete line 7, and substitute the following:

"as defined in § 23-60-104 or other medical cost-sharing program.

(b) A self-employed person may claim the deduction provided under this section."

The Amendment was read \_\_\_\_\_

By: Representative Torres

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Chief Clerk