

103<sup>D</sup> CONGRESS  
1<sup>ST</sup> SESSION

# H. R. 577

To amend the Internal Revenue Code of 1986 to increase and make permanent the deduction for the health insurance costs of self-employed individuals.

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IN THE HOUSE OF REPRESENTATIVES

JANUARY 26, 1993

Mr. BEREUTER introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to increase and make permanent the deduction for the health insurance costs of self-employed individuals.

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. DEDUCTION FOR THE HEALTH INSURANCE**  
4 **COSTS OF SELF-EMPLOYED INDIVIDUALS IN-**  
5 **CREASED AND MADE PERMANENT.**

6 (a) DEDUCTION INCREASED.—Paragraph (1) of sec-  
7 tion 162(l) of the Internal Revenue Code of 1986 (relating  
8 to special rules for health insurance costs of self-employed

1 individuals) is amended by striking “25 percent” and in-  
2 serting “50 percent”.

3 (b) DEDUCTION MADE PERMANENT.—Subsection (l)  
4 of section 162 of such Code is amended by striking para-  
5 graph (6).

6 (c) REPEAL OF TRANSITION RULE.—Subsection (a)  
7 of section 110 of the Tax Extension Act of 1991 is  
8 amended by striking paragraph (2).

9 (d) EFFECTIVE DATE.—The amendments made by  
10 this section shall apply to taxable years beginning after  
11 December 31, 1991.

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