

103D CONGRESS
1ST SESSION

H. R. 836

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

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 4, 1993

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

A BILL

To amend the Internal Revenue Code of 1986 to restore and increase 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 HEALTH INSURANCE COSTS**
4 **OF SELF-EMPLOYED INDIVIDUALS IN-**
5 **CREASED AND MADE PERMANENT.**

6 (a) DEDUCTION MADE PERMANENT.—

7 (1) IN GENERAL.—Subsection (l) of section 162
8 of the Internal Revenue Code of 1986 (relating to
9 special rules for health insurance costs of self-em-

1 ployed individuals) is amended by striking paragraph
2 (6).

3 (2) CONFORMING AMENDMENT.—Subsection (a)
4 of section 110 of the Tax Extension Act of 1991 is
5 amended by striking paragraph (2).

6 (3) EFFECTIVE DATE.—The amendments made
7 by this subsection shall apply to taxable years begin-
8 ning after December 31, 1991.

9 (b) DEDUCTION INCREASED TO 100 PERCENT.—

10 (1) IN GENERAL.—Paragraph (1) of section
11 162(l) of such Code is amended by striking “25 per-
12 cent of”.

13 (2) EFFECTIVE DATE.—The amendment made
14 by paragraph (1) shall apply to amounts paid for in-
15 surance coverage for periods after June 30, 1992.

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