

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

# S. 339

To amend the Internal Revenue Code of 1986 to extend for 6 months the deduction for health insurance costs of self-employed individuals.

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## IN THE SENATE OF THE UNITED STATES

FEBRUARY 4 (legislative day, JANUARY 5), 1993

Mr. BAUCUS introduced the following bill; which was read twice and referred to the Committee on Finance

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## A BILL

To amend the Internal Revenue Code of 1986 to extend for 6 months the deduction for 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. HEALTH INSURANCE COSTS OF SELF-EM-**  
4 **PLOYED INDIVIDUALS.**

5 (a) IN GENERAL.—Paragraph (6) of section 162(l)  
6 of the Internal Revenue Code of 1986 (relating to special  
7 rules for health insurance costs of self-employed individ-  
8 uals) is amended by striking “June 30, 1992” and insert-  
9 ing “December 31, 1992”.

1       (b) CONFORMING AMENDMENT.—Paragraph (2) of  
2 section 110(a) of the Tax Extension Act of 1991 is re-  
3 pealed.

4       (c) EFFECTIVE DATE.—The amendments made by  
5 this section shall apply to taxable years ending after June  
6 30, 1992.

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