

104TH CONGRESS
1ST SESSION

H. R. 52

To amend the Internal Revenue Code of 1986 to restore the 25 percent deduction for the health insurance costs of self-employed individuals for 1994 and to provide a 100 percent deduction for such costs beginning in 1995.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 4, 1995

Mr. POMEROY (for himself, Mr. MINGE, Mr. STUPAK, Mr. BOUCHER, Mr. PORTMAN, Mr. DURBIN, Mr. ACKERMAN, Mr. DOYLE, Ms. KAPTUR, Mr. GILCHREST, Mr. INGLIS of South Carolina, Mr. GILLMOR, Mr. MURTHA, Mr. CHAPMAN, Mr. OWENS, Mr. SMITH of New Jersey, Mr. KIM, Mr. COYNE, Mr. REYNOLDS, Mr. ROHRABACHER, Mrs. VUCANOVICH, Mr. PETERSON of Minnesota, Mr. LIPINSKI, Mr. SANDERS, Mr. McHALE, Mr. BACHUS, Ms. PRYCE, Mr. WISE, Mr. HINCHEY, Mr. GUNDERSON, Mr. BLUTE, Mr. CASTLE, Mr. DICKEY, Mr. TALENT, Mr. BAESLER, Mr. ROEMER, Mr. HEFNER, Mr. EMERSON, and Mr. BARRETT of Nebraska) 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 the 25 percent deduction for the health insurance costs of self-employed individuals for 1994 and to provide a 100 percent deduction for such costs beginning in 1995.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

1 **SECTION 1. DEDUCTION FOR HEALTH INSURANCE COSTS**
2 **OF SELF-EMPLOYED INDIVIDUALS.**

3 (a) DEDUCTION MADE PERMANENT; 25 PERCENT
4 DEDUCTION FOR TAXABLE YEARS BEGINNING IN 1994.—

5 (1) IN GENERAL.—Subsection (l) of section 162
6 of the Internal Revenue Code of 1986 (relating to
7 special rules for health insurance costs of self-em-
8 ployed individuals) is amended by striking paragraph
9 (6).

10 (2) EFFECTIVE DATE.—The amendment made
11 by paragraph (1) shall apply to taxable years begin-
12 ning after December 31, 1993.

13 (b) DEDUCTION INCREASED TO 100 PERCENT.—

14 (1) IN GENERAL.—Paragraph (1) of section
15 162(l) of such Code is amended by striking “25 per-
16 cent” and inserting “100 percent”.

17 (2) EFFECTIVE DATE.—The amendment made
18 by paragraph (1) shall apply to taxable years begin-
19 ning after December 31, 1994.

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