

104TH CONGRESS
1ST SESSION

H. R. 76

To amend the Internal Revenue Code of 1986 to provide a 1-year extension of the deduction for the health insurance costs of self-employed individuals.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 4, 1995

Mr. BARRETT of Wisconsin 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 provide a 1-year extension of 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. 1-YEAR EXTENSION OF DEDUCTION FOR**
4 **HEALTH INSURANCE COSTS OF SELF-EM-**
5 **PLOYED INDIVIDUALS.**

6 (a) IN GENERAL.—Paragraph (6) of section 162(l)
7 of the Internal Revenue Code of 1986 (relating to special
8 rules for health insurance costs of self-employed individ-
9 uals) is amended by striking “December 31, 1993” and
10 inserting “December 31, 1995”.

1 (b) EFFECTIVE DATE.—The amendment made by
2 subsection (a) shall apply to taxable years beginning after
3 December 31, 1993.

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