

103^D CONGRESS
1ST SESSION

H. R. 2336

To amend the Internal Revenue Code of 1986 to restore a 100 percent deduction for the health insurance costs of self-employed individuals.

IN THE HOUSE OF REPRESENTATIVES

JUNE 8, 1993

Ms. LAMBERT 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 a 100 percent 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. FULL DEDUCTION FOR HEALTH INSURANCE**

4 **COSTS OF SELF-EMPLOYED INDIVIDUALS BE-**

5 **GINNING IN 1992.**

6 (a) DEDUCTION MADE PERMANENT.—Subsection (l)
7 of section 162 of the Internal Revenue Code of 1986 (re-
8 lating to special rules for health insurance costs of self-
9 employed individuals) is amended by striking paragraph
10 (6).

1 (b) DEDUCTION INCREASED TO 100 PERCENT.—
2 Paragraph (1) of section 162(l) of such Code is amended
3 by striking “25 percent” and inserting “100 percent”.

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

7 (d) EFFECTIVE DATE.—The amendments made by
8 this section shall apply to taxable years beginning after
9 December 31, 1992.

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