

104TH CONGRESS
1ST SESSION

H. R. 442

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

IN THE HOUSE OF REPRESENTATIVES

JANUARY 9, 1995

Mrs. MEYERS of Kansas (for herself, Mr. SKELTON, Mr. SANDERS, Mr. SPENCE, Mr. DICKEY, Mr. CHABOT, Mr. FORBES, Mr. GREENWOOD, Mr. TANNER, Mr. SHAYS, Ms. HARMAN, Mr. OXLEY, Mr. KNOLLENBERG, Mr. BAKER of California, Mr. HASTERT, Mr. STUMP, Mr. ROBERTS, Mr. POMEROY, Mr. BURTON of Indiana, Mr. FOX of Pennsylvania, Mr. BARCIA, Mr. COX of California, Mr. KOLBE, Mr. GILLMOR, Mr. EWING, Mr. RICHARDSON, Ms. DANNER, Mr. BAKER of Louisiana, Mr. BEREUTER, Mr. BOEHLERT, Mrs. SCHROEDER, Mr. BONILLA, Mr. LEACH, and Mr. COBURN) 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 retroactively restore and make permanent the limited 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,*

1 **SECTION 1. DEDUCTION FOR HEALTH INSURANCE COSTS**
2 **OF SELF-EMPLOYED INDIVIDUALS RESTORED**
3 **RETROACTIVELY AND MADE PERMANENT.**

4 (a) **IN GENERAL.**—Subsection (l) of section 162 of
5 the Internal Revenue Code of 1986 (relating to special
6 rules for health insurance costs of self-employed individ-
7 uals) is amended by striking paragraph (6).

8 (b) **EFFECTIVE DATE.**—The amendment made by
9 this section shall apply to taxable years beginning after
10 December 31, 1993.

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