

106TH CONGRESS
1ST SESSION

H. R. 980

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

IN THE HOUSE OF REPRESENTATIVES

MARCH 4, 1999

Mr. TALENT (for himself, Ms. VELÁZQUEZ, Mr. ENGLISH, Mrs. THURMAN, Mr. PORTMAN, Mr. JEFFERSON, Mr. PACKARD, Mr. SHOWS, Mr. DOOLEY of California, Mr. BACHUS, Mr. GONZALEZ, Mr. SESSIONS, Mr. WATTS of Oklahoma, Mr. WISE, Mr. BARTLETT of Maryland, Mrs. MCCARTHY of New York, Mrs. CAPPS, Ms. DUNN, Mr. HULSHOF, Mrs. MINK of Hawaii, Mr. SALMON, Mr. GREEN of Texas, Mr. THUNE, Mr. SWEENEY, Mr. BRADY of Pennsylvania, Ms. KILPATRICK, Mr. HILL of Montana, Mr. PEASE, Mrs. KELLY, Mr. LOBIONDO, Mr. HEFLEY, Mr. CHABOT, Mr. DAVIS of Illinois, Mr. ARMEY, Mr. FROST, Mr. DEMINT, Mr. MANZULLO, Mr. PITTS, Mr. FORBES, Mr. PAUL, Mr. UDALL of New Mexico, Mr. MCINNIS, Mrs. BONO, Mr. GOODE, Ms. PRYCE of Ohio, Mr. MCINTOSH, Mrs. EMERSON, Mr. BARR of Georgia, Mr. STUMP, Mr. FOLEY, and Mrs. MYRICK) 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 allow a deduction for 100 percent of 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. SHORT TITLE.**

2 This Act may be cited as the “Self-employed Health
3 Insurance Fairness Act of 1999”.

4 **SEC. 2. DEDUCTION FOR HEALTH INSURANCE COSTS OF**
5 **SELF-EMPLOYED INDIVIDUALS INCREASED.**

6 (a) **IN GENERAL.**—Section 162(l)(1) of the Internal
7 Revenue Code of 1986 (relating to special rules for health
8 insurance costs of self-employed individuals) is amended
9 to read as follows:

10 “(1) **ALLOWANCE OF DEDUCTION.**—In the case
11 of an individual who is an employee within the
12 meaning of section 401(c)(1), there shall be allowed
13 as a deduction under this section an amount equal
14 to the amount paid during the taxable year for in-
15 surance which constitutes medical care for the tax-
16 payer, the taxpayer’s spouse, and dependents.”

17 (b) **CLARIFICATION OF LIMITATIONS ON OTHER COV-**
18 **ERAGE.**—The first sentence of section 162(l)(2)(B) of the
19 Internal Revenue Code of 1986 is amended to read as fol-
20 lows: “Paragraph (1) shall not apply to any taxpayer for
21 any calendar month for which the taxpayer participates
22 in any subsidized health plan maintained by any employer
23 (other than an employer described in section 401(c)(4))
24 of the taxpayer or the spouse of the taxpayer.”

1 (c) EFFECTIVE DATE.—The amendments made by
2 this section shall apply to taxable years beginning after
3 December 31, 1998.

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