

108TH CONGRESS  
1ST SESSION

# H. R. 1873

To amend the Internal Revenue Code of 1986 to provide that the deduction for the health insurance costs of self-employed individuals be allowed in determining self-employment tax.

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## IN THE HOUSE OF REPRESENTATIVES

APRIL 30, 2003

Mr. MANZULLO (for himself and Ms. VELÁZQUEZ) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to provide that the deduction for the health insurance costs of self-employed individuals be allowed in determining self-employment tax.

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. SHORT TITLE.**

4 This Act may be cited as the “Self-Employed Health  
5 Care Affordability Act of 2003”.

1 **SEC. 2. SECA TAX DEDUCTION FOR HEALTH INSURANCE**

2 **COSTS.**

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

8 (b) **EFFECTIVE DATE.**—The amendment made by  
9 this section shall apply to taxable years beginning after  
10 the date of the enactment of this Act.

11 (c) **SOCIAL SECURITY TRUST FUNDS HELD HARM-**  
12 **LESS.**—There are hereby appropriated (out of any money  
13 in the Treasury not otherwise appropriated) for each fiscal  
14 year to each fund under the Social Security Act an amount  
15 equal to the reduction in the transfers to such fund for  
16 such fiscal year by reason of the amendment made by this  
17 section.

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