

109<sup>TH</sup> CONGRESS  
2<sup>D</sup> SESSION

# H. R. 4961

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

MARCH 15, 2006

Ms. HART (for herself and Mr. MANZULLO) 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 2006”.

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

2 **COSTS.**

3 (a) **IN GENERAL.**—Subsection (l) of section 162 (re-  
4 lating to special rules for health insurance costs of self-  
5 employed individuals) is amended by striking paragraph  
6 (4) and by redesignating paragraph (5) as paragraph (4).

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

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