

111TH CONGRESS
1ST SESSION

H. R. 1470

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.

IN THE HOUSE OF REPRESENTATIVES

MARCH 12, 2009

Mr. KIND (for himself, Mr. HERGER, Ms. KOSMAS, and Mr. REICHERT) 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 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 “Equity for Our Na-
5 tion’s Self-Employed Act of 2009”.

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.

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