

106TH CONGRESS
1ST SESSION

H. R. 225

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

IN THE HOUSE OF REPRESENTATIVES

JANUARY 6, 1999

Mr. POMEROY (for himself and Mr. MCHUGH) 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 increase to 100 percent the amount of the 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,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Self-Employed Health
5 Affordability Act of 1999”.

1 **SEC. 2. DEDUCTION FOR 100 PERCENT OF HEALTH INSUR-**
2 **ANCE COSTS OF SELF-EMPLOYED INDIVID-**
3 **UALS.**

4 (a) IN GENERAL.—Paragraph (1) of section 162(l)
5 of the Internal Revenue Code of 1986 is amended to read
6 as follows:

7 “(1) ALLOWANCE OF DEDUCTION.—In the case
8 of an individual who is an employee within the
9 meaning of section 401(c)(1), there shall be allowed
10 as a deduction under this section an amount equal
11 to 100 percent of the amount paid during the tax-
12 able year for insurance which constitutes medical
13 care for the taxpayer, his spouse, and dependents.”

14 (b) EFFECTIVE DATE.—The amendment made by
15 this section shall apply to taxable years beginning after
16 December 31, 1998.

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