

106TH CONGRESS  
1ST SESSION

# H. R. 611

To amend the Internal Revenue Code of 1986 to allow self-employed individuals to deduct the full cost of their health insurance.

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## IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 4, 1999

Mr. WEYGAND (for himself, Mr. SHOWS, Mr. PAUL, Mr. BURTON of Indiana, Mr. UNDERWOOD, Mr. MCCOLLUM, Mr. GEJDENSON, Mr. MCHUGH, Mr. BOUCHER, Mr. SANDERS, and Mr. ABERCROMBIE) 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 allow self-employed individuals to deduct the full cost of their health insurance.

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 “Small Business Own-  
5       ers’ Health Insurance Deductibility Act”.

1 **SEC. 2. DEDUCTION FOR HEALTH INSURANCE COSTS FOR**  
2 **SELF-EMPLOYED INDIVIDUALS.**

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

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

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

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