

106TH CONGRESS  
1ST SESSION

# H. R. 918

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.

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## IN THE HOUSE OF REPRESENTATIVES

MARCH 2, 1999

Mr. HOLDEN 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 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. INCREASED DEDUCTION FOR HEALTH INSUR-**  
4                       **ANCE COSTS OF SELF-EMPLOYED INDIVID-**  
5                       **UALS.**

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

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

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

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