

110TH CONGRESS  
1ST SESSION

# H. R. 3660

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

SEPTEMBER 25, 2007

Mr. KIND (for himself, Mr. HERGER, Ms. SCHWARTZ, Mr. PLATTS, Mr. PAUL, Mr. CALVERT, Mr. FORTENBERRY, Mrs. EMERSON, Mr. PETRI, Ms. BEAN, and Mr. FORBES) 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 “Equity for Our Na-  
5       tion’s Self-Employed Act of 2007”.

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 redes-  
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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