

104TH CONGRESS
1ST SESSION

H. R. 697

To amend the Internal Revenue Code of 1986 to restore, for taxable years beginning in 1994, the deduction for the health insurance costs of self-employed individuals.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 26, 1995

Mr. THOMAS (for himself, Mr. ARCHER, Mr. CRANE, Mr. SHAW, Mrs. JOHNSON of Connecticut, Mr. BUNNING of Kentucky, Mr. HOUGHTON, Mr. HERGER, Mr. MCCRERY, Mr. HANCOCK, Mr. CAMP, Mr. RAMSTAD, Mr. ZIMMER, Mr. NUSSLE, Mr. SAM JOHNSON of Texas, Ms. DUNN of Washington, Mr. COLLINS of Georgia, Mr. PORTMAN, Mr. ENGLISH of Pennsylvania, Mr. ENSIGN, and Mr. CHRISTENSEN) 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 restore, for taxable years beginning in 1994, 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,*

1 **SECTION 1. RESTORATION OF DEDUCTION FOR HEALTH IN-**
2 **SURANCE COSTS OF SELF-EMPLOYED INDI-**
3 **VIDUALS FOR TAXABLE YEARS BEGINNING IN**
4 **1994.**

5 (a) **IN GENERAL.**—Paragraph (6) of section 162(l)
6 of the Internal Revenue Code of 1986 (relating to special
7 rules for health insurance costs of self-employed individ-
8 uals) is amended by striking “December 31, 1993” and
9 inserting “December 31, 1994”.

10 (b) **EFFECTIVE DATE.**—The amendment made by
11 subsection (a) shall apply to taxable years beginning after
12 December 31, 1993.

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