

104TH CONGRESS
1ST SESSION

H. R. 696

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

IN THE HOUSE OF REPRESENTATIVES

JANUARY 26, 1995

Mr. BARTLETT of Maryland (for himself, Mr. CRANE, Mr. STUMP, Mr. BURTON of Indiana, Mr. EWING, Mr. HANCOCK, Mr. HOKE, Mr. GILCHREST, and Mr. UPTON) 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 the deduction for the health insurance costs of self-employed individuals for taxable years beginning in 1994.

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 “Bartlett-Mfume Health
5 Insurance Deduction Act”.

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