

104<sup>TH</sup> CONGRESS  
1<sup>ST</sup> SESSION

# H. R. 76

To amend the Internal Revenue Code of 1986 to provide a 1-year extension of the deduction for the health insurance costs of self-employed individuals.

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IN THE HOUSE OF REPRESENTATIVES

JANUARY 4, 1995

Mr. BARRETT of Wisconsin 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 a 1-year extension 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. 1-YEAR EXTENSION OF DEDUCTION FOR**  
4 **HEALTH INSURANCE COSTS OF SELF-EM-**  
5 **PLOYED INDIVIDUALS.**

6 (a) IN GENERAL.—Paragraph (6) of section 162(l)  
7 of the Internal Revenue Code of 1986 (relating to special  
8 rules for health insurance costs of self-employed individ-  
9 uals) is amended by striking “December 31, 1993” and  
10 inserting “December 31, 1995”.

1       (b) EFFECTIVE DATE.—The amendment made by  
2 subsection (a) shall apply to taxable years beginning after  
3 December 31, 1993.

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