

103D CONGRESS  
1ST SESSION

# S. 360

To amend the Internal Revenue Code of 1986 to extend the deduction for health insurance costs of self-employed individuals for an indefinite period, and to increase the amount of such deduction.

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## IN THE SENATE OF THE UNITED STATES

FEBRUARY 16 (legislative day, JANUARY 5), 1993

Mr. DORGAN introduced the following bill; which was read twice and referred to the Committee on Finance

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## A BILL

To amend the Internal Revenue Code of 1986 to extend the deduction for health insurance costs of self-employed individuals for an indefinite period, and to increase the amount of such deduction.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*  
3       That (a) paragraph (1) of section 162(l) of the Internal  
4       Revenue Code of 1986 (relating to special rules for health  
5       insurance costs of self-employed individuals) is amended  
6       by striking “25 percent” and inserting “the applicable  
7       percentage”.

1       (b) Paragraph (6) of section 162(l) of such Code is  
2 amended to read as follows:

3           “(6) APPLICABLE PERCENTAGE.—For purposes  
4 of paragraph (1)—

<b>In the case of taxable years beginning in calendar year:</b>	<b>The applicable percentage is:</b>
1992 or 1993 .....	25 percent
1994 or 1995 .....	50 percent
1996 or thereafter .....	100 percent.”.

5       (c) Paragraph (2) of section 110(a) of the Tax Extension Act of 1991 is hereby repealed.

7       (d) The amendments made by this section shall apply  
8 to taxable years ending after June 30, 1992.

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