

103D CONGRESS
1ST SESSION

S. 381

To amend the Internal Revenue Code of 1986 to make permanent, and to increase to 100 percent, the deduction of self-employed individuals for health insurance costs.

IN THE SENATE OF THE UNITED STATES

FEBRUARY 17 (legislative day, JANUARY 5), 1993

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

A BILL

To amend the Internal Revenue Code of 1986 to make permanent, and to increase to 100 percent, the deduction of self-employed individuals for health insurance costs.

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. HEALTH INSURANCE COSTS OF SELF-
4 EMPLOYED INDIVIDUALS.

5 (a) DEDUCTION MADE PERMANENT.—

7 (b) INCREASE IN AMOUNT OF DEDUCTION.—

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