

107TH CONGRESS  
2D SESSION

# S. 2130

To amend the Internal Revenue Code of 1986 to allow self-employed individuals to deduct health insurance costs in computing self-employment taxes.

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IN THE SENATE OF THE UNITED STATES

APRIL 15, 2002

Mr. BINGAMAN 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 allow self-employed individuals to deduct health insurance costs in computing self-employment taxes.

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. DEDUCTION FOR HEALTH INSURANCE COSTS**  
4               **IN COMPUTING SELF-EMPLOYMENT TAXES.**

5       (a) IN GENERAL.—Section 161(l) of the Internal  
6       Revenue Code of 1986 (relating to special rules for health  
7       insurance costs of self-employed individuals) is amended  
8       by striking paragraph (4) and by redesignating paragraph  
9       (5) as paragraph (4).

1       (b) EFFECTIVE DATE.—The amendments made by  
2 this section shall apply to taxable years beginning after  
3 the date of the enactment of this Act.

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