

HOUSE No. 2836

By Mr. Ayers of Quincy, petition of Bruce J. Ayers relative to providing for a tax deduction of health insurance payments from gross income for self employed individuals. Revenue.

The Commonwealth of Massachusetts

In the Year Two Thousand and Seven.

AN ACT RELATIVE TO THE DEDUCTION OF HEALTH INSURANCE PAYMENTS
FROM GROSS INCOME FOR SELF EMPLOYED INDIVIDUALS.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

- 1 Chapter 62 of the General Laws, as appearing in the 2004 Official
- 2 Edition, is hereby amended by inserting at the end of section 2, sub-
- 3 section (a)(2) the following:—
- 4 (k) Amounts paid during the taxable year by a self-employed
- 5 individual, as defined in section 401(c)(I)(B) of the Code, for insur-
- 6 ance which constitutes medical care for the self-employed indi-
- 7 vidual, their spouse and dependents.