

HOUSE No. 2678

The Commonwealth of Massachusetts

In the Year Two Thousand Nine

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 SECTION 1. Chapter 62 of the General Laws, as appearing in the 2004 Official Edition,
2 is hereby amended by inserting at the end of section 2, subsection (a)(2) the following:—

3 (k) Amounts paid during the taxable year by a self-employed individual, as defined in
4 section 401(c)(I)(B) of the Code, for insurance which constitutes medical care for the self-
5 employed individual, their spouse and dependents.