

**HOUSE . . . . . No. 3017**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

*Bruce J. Ayers*

*To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:*

The undersigned legislators and/or citizens respectfully petition for the adoption of the accompanying bill:

An Act relative to the deduction of health insurance payments from gross income for self employed individuals.

PETITION OF:

NAME:

*Bruce J. Ayers*

DISTRICT/ADDRESS:

*1st Norfolk*

DATE ADDED:

*1/15/2025*

**HOUSE . . . . . No. 3017**

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By Representative Ayers of Quincy, a petition (accompanied by bill, House, No. 3017) of Bruce J. Ayers relative to providing a tax deduction of health insurance payments from gross income for self-employed individuals. Revenue.

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[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE HOUSE, NO. 2705 OF 2023-2024.]

**The Commonwealth of Massachusetts**

\_\_\_\_\_  
**In the One Hundred and Ninety-Fourth General Court  
(2025-2026)**  
\_\_\_\_\_

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 is hereby amended by inserting at the end of section 2,  
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.