

HOUSE No.

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:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Bruce J. Ayers</i>	<i>1st Norfolk</i>	<i>1/15/2025</i>

HOUSE No.

[Pin Slip]

[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 SECTION 1. Chapter 62 of the General Laws is hereby amended by inserting at the end
2 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.