HOUSE DOCKET, NO. 3472 FILED ON: 1/21/2011

HOUSE . . . . . No. 3195

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:
Bruce J. Ayers	*1st Norfolk*

HOUSE DOCKET, NO. 3472 FILED ON: 1/21/2011

HOUSE . . . . . No. 3195

By Mr. Ayers of Quincy, a petition (accompanied by bill, House, No. 3195) of Bruce J. Ayers relative to providing for a tax deduction of health insurance payments from gross income for self employed individuals. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. *2678* OF 2009-2010.]

The Commonwealth of Massachusetts

In the Year Two Thousand Eleven

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:

SECTION 1. Chapter 62 of the General Laws, as appearing in the 2008 Official Edition, is hereby amended by inserting at the end of section 2, subsection (a)(2) the following:—

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