

**HOUSE . . . . . No. 2394**

---

**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*

*Patrick M. O'Connor*

*Plymouth and Norfolk*

**HOUSE . . . . . No. 2394**

---

---

By Mr. Ayers of Quincy, a petition (accompanied by bill, House, No. 2394) of Bruce J. Ayers and Patrick M. O'Connor relative to providing a tax deduction of health insurance payments from gross income for self-employed individuals. Revenue.

---

---

[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE HOUSE, NO. 1470 OF 2017-2018.]

**The Commonwealth of Massachusetts**

\_\_\_\_\_  
**In the One Hundred and Ninety-First General Court  
(2019-2020)**  
\_\_\_\_\_

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.