

112TH CONGRESS
1ST SESSION

H. R. 880

To amend the Internal Revenue Code of 1986 to make permanent the deduction for health insurance costs in computing self-employment taxes.

IN THE HOUSE OF REPRESENTATIVES

MARCH 2, 2011

Mr. HERGER (for himself, Mr. KIND, Mr. REICHERT, Mr. DENT, Mr. GRAVES of Missouri, Mr. HARPER, and Mr. PAUL) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to make permanent the deduction for health insurance costs in computing self-employment taxes.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Equity for Our Na-
5 tion’s Self-Employed Act of 2011”.

1 **SEC. 2. TEMPORARY DEDUCTION FOR HEALTH INSURANCE**
2 **COSTS IN COMPUTING SELF-EMPLOYMENT**
3 **TAXES MADE PERMANENT.**

4 (a) **IN GENERAL.**—Subsection (l) of section 162 of
5 the Internal Revenue Code of 1986 is amended by striking
6 paragraph (4) and by redesignating paragraph (5) as
7 paragraph (4).

8 (b) **EFFECTIVE DATE.**—The amendment made by
9 this section shall apply to taxable years beginning after
10 December 31, 2010.

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