

HOUSE No. 2819

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>2/1/2021</i>

HOUSE No. 2819

By Mr. Ayers of Quincy, a petition (accompanied by bill, House, No. 2819) of Bruce J. Ayers 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. 2394 OF 2019-2020.]

The Commonwealth of Massachusetts

**In the One Hundred and Ninety-Second General Court
(2021-2022)**

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.