

HOUSE No. 03195

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 passage of the accompanying bill:

An Act relative to the deduction of health insurance payments from gross income for self employed individuals.

PETITION OF:

NAME:

Bruce J. Ayers

DISTRICT/ADDRESS:

1st Norfolk

HOUSE No. 03195

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

- 1 SECTION 1. Chapter 62 of the General Laws, as appearing in the 2008 Official Edition, is
- 2 hereby amended by inserting at the end of section 2, subsection (a)(2) the following:—
- 3 (k) Amounts paid during the taxable year by a self-employed individual, as defined in section
- 4 401(c)(I)(B) of the Code, for insurance which constitutes medical care for the self-employed
- 5 individual, their spouse and dependents.