HOUSE DOCKET, NO. FILED ON: 1/6/2009

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

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The Commonwealth of Massachusetts

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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: | District/Address: |
| Bruce J. Ayers | 1st Norfolk |

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. 2836 OF 2007-2008.]

The Commonwealth of Massachusetts

**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**In the Year Two Thousand and Nine**

**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

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 2004 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.