

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

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**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

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

**The Commonwealth of Massachusetts**

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**In the Year Two Thousand and Nine**

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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 2004 Official Edition, is hereby amended by
- 2 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 401(c)(I)(B) of the
- 4 Code, for insurance which constitutes medical care for the self-employed individual, their spouse and dependents.