

116TH CONGRESS
1ST SESSION

H. R. 519

To amend the Internal Revenue Code of 1986 to allow a deduction for premiums for insurance which constitutes medical care.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 11, 2019

Mr. KING of Iowa (for himself, Mr. DESJARLAIS, Mr. BROOKS of Alabama, Mr. MOONEY of West Virginia, Mr. GIBBS, and Mr. DUNCAN) 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 allow a deduction for premiums for insurance which constitutes medical care.

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 “Tax Free Health In-
5 surance Act of 2019”.

6 **SEC. 2. DEDUCTION FOR PREMIUMS FOR HEALTH INSUR-**
7 **ANCE.**

8 (a) IN GENERAL.—Part VII of subchapter B of chap-
9 ter 1 of the Internal Revenue Code of 1986 is amended

1 by redesignating section 224 as section 225 and by insert-
 2 ing after section 223 the following new section:

3 **“SEC. 224. DEDUCTION FOR PREMIUMS FOR HEALTH IN-**
 4 **SURANCE.**

5 “In the case of an individual, there shall be allowed
 6 as a deduction to the taxpayer for the taxable year
 7 amounts paid by the taxpayer for insurance which con-
 8 stitutes medical care (as defined in section 213(d)) for the
 9 taxpayer and the taxpayer’s spouse and dependents. No
 10 amount shall be taken into account under the preceding
 11 sentence if a deduction or credit is allowed for such
 12 amount under this chapter or to any other taxpayer.”.

13 (b) DEDUCTION ALLOWED WHETHER OR NOT INDIV-
 14 IDUAL ITEMIZES OTHER DEDUCTIONS.—Subsection (a)
 15 of section 62 of such Code is amended by inserting before
 16 the last sentence at the end the following new paragraph:

17 “(22) DEDUCTION FOR PREMIUMS FOR HEALTH
 18 INSURANCE.—The deduction allowed by section
 19 224.”.

20 (c) CLERICAL AMENDMENT.—The table of sections
 21 for part VII of subchapter B of chapter 1 of such Code
 22 is amended by striking the item relating to section 224
 23 and adding at the end the following new items:

“Sec. 224. Deduction for premiums for health insurance.
 “Sec. 225. Cross reference.”.

1 (d) EFFECTIVE DATE.—The amendments made by
2 this section shall apply to taxable years beginning after
3 December 31, 2018.

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