

**AMENDMENT TO
RULES COMMITTEE PRINT 115-83
OFFERED BY MR. KING OF IOWA**

At the end, add the following:

1 **SEC. 10. DEDUCTION FOR PREMIUMS FOR HEALTH INSUR-**
2 **ANCE.**

3 (a) IN GENERAL.—Part VII of subchapter B of chap-
4 ter 1 of the Internal Revenue Code of 1986 is amended
5 by redesignating section 224 as section 225 and by insert-
6 ing after section 223 the following new section:

7 **“SEC. 224. DEDUCTION FOR PREMIUMS FOR HEALTH IN-**
8 **SURANCE.**

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

17 (b) DEDUCTION ALLOWED WHETHER OR NOT INDI-
18 VIDUAL ITEMIZES OTHER DEDUCTIONS.—Subsection (a)

1 of section 62 of such Code is amended by inserting after
2 paragraph (21) the following new paragraph:

3 “(22) DEDUCTION FOR PREMIUMS FOR HEALTH
4 INSURANCE.—The deduction allowed by section
5 224.”.

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

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

10 (d) EFFECTIVE DATE.—The amendments made by
11 this section shall apply to taxable years beginning after
12 December 31, 2017.

