

February 21, 2001

H 191. SELF-EMPLOYED DEDUCT HEALTH INS. TO ALLOW AN ADDITIONAL INCOME TAX DEDUCTION FOR HEALTH INSURANCE COSTS OF SELF-EMPLOYED INDIVIDUALS. Adds new GS 105-134.6(d)(4), as title indicates. Effective for taxable years beginning on or after Jan. 1, 2001.

Intro. by Hurley.

Ref. to Finance	GS 105
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April 9, 2001

H 191. SELF-EMPLOYED DEDUCT HEALTH INS. Intro. 2/21/01. House committee substitute makes the following changes to 1st edition. Prohibits taking deduction created by bill in the following instances: (1) taxpayer claims deduction for medical care expenses under section 213(a) of Code; (2) taxpayer claims a tax credit under GS 105-151.27; or (3) taxpayer claims a tax credit under GS 105-151.28.