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(Original Signature of Member)

113TH CONGRESS  
2D SESSION

# H. R.

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

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## IN THE HOUSE OF REPRESENTATIVES

Mr. KING of Iowa introduced the following bill; which was referred to the Committee on \_\_\_\_\_

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# 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 2014”.

1 **SEC. 2. 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)  
19 of section 62 of the Internal Revenue Code of 1986 is  
20 amended by inserting before the last sentence at the end  
21 the following new paragraph:

22 “(22) DEDUCTION FOR PREMIUMS FOR HEALTH  
23 INSURANCE.—The deduction allowed by section  
24 224.”.

25 (c) CLERICAL AMENDMENT.—The table of sections  
26 for part VII of subchapter B of chapter 1 is amended by

1 striking the item relating to section 224 and adding at  
2 the end the following new items:

“Sec. 224. Deduction for premiums for health insurance.

“Sec. 225. Cross reference.”.

3 (d) **EFFECTIVE DATE.**—The amendments made by  
4 this section shall apply to taxable years beginning after  
5 December 31, 2014.