

## S 2379

A bill to amend the Internal Revenue Code of 1986 to allow a deduction for health and long-term care insurance costs of individuals not participating in employer-subsidized health plans.

**Congress:** 109 (2005–2007, Ended)

**Chamber:** Senate

**Policy Area:** Taxation

**Introduced:** Mar 7, 2006

**Current Status:** Read twice and referred to the Committee on Finance.

**Latest Action:** Read twice and referred to the Committee on Finance. (Mar 7, 2006)

**Official Text:** <https://www.congress.gov/bill/109th-congress/senate-bill/2379>

### Sponsor

**Name:** Sen. Burr, Richard [R-NC]

**Party:** Republican • **State:** NC • **Chamber:** Senate

### Cosponsors

*No cosponsors are listed for this bill.*

### Committee Activity

| Committee         | Chamber | Activity    | Date        |
|-------------------|---------|-------------|-------------|
| Finance Committee | Senate  | Referred To | Mar 7, 2006 |

### Subjects & Policy Tags

**Policy Area:**

Taxation

### Related Bills

*No related bills are listed.*

### Summary (as of Mar 7, 2006)

Amends the Internal Revenue Code to allow individual taxpayers a tax deduction from gross income (available to itemizing and non-itemizing taxpayers) for the cost of health care insurance, including long-term care insurance, for such taxpayer, the taxpayer's spouse, and dependents. Disallows such tax deduction for taxpayers participating in an employer-paid health care plan or for taxpayers who have health care coverage under certain federal assistance programs.

### Actions Timeline

- **Mar 7, 2006:** Introduced in Senate
- **Mar 7, 2006:** Sponsor introductory remarks on measure. (CR S1835)
- **Mar 7, 2006:** Read twice and referred to the Committee on Finance.