

HR 109

To amend the Internal Revenue Code of 1986 to allow an above-the-line deduction for health insurance premiums.

**Congress:** 118 (2023–2025, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** Jan 9, 2023

**Current Status:** Referred to the Subcommittee on Health.

**Latest Action:** Referred to the Subcommittee on Health. (Dec 17, 2024)

**Official Text:** <https://www.congress.gov/bill/118th-congress/house-bill/109>

Sponsor

**Name:** Rep. Biggs, Andy [R-AZ-5]

**Party:** Republican • **State:** AZ • **Chamber:** House

Cosponsors

No cosponsors are listed for this bill.

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred to	Dec 17, 2024

Subjects & Policy Tags

**Policy Area:**

Taxation

Related Bills

No related bills are listed.

Summary (as of Jan 9, 2023)

This bill allows an individual taxpayer a deduction from gross income for insurance premiums paid for the health care coverage of the taxpayer and the taxpayer's spouse and dependents. The bill makes the deduction available whether or not the taxpayer itemizes other deductions.

Actions Timeline

- **Dec 17, 2024:** Referred to the Subcommittee on Health.
- **Jan 9, 2023:** Introduced in House
- **Jan 9, 2023:** Referred to the House Committee on Ways and Means.