

**Joint Committee on Taxation**  
**March 18, 1996**  
**JCX-5-96**

**AMENDMENT IN THE NATURE OF A SUBSTITUTE**  
**TO H.R. 3103**  
**TO BE OFFERED BY CHAIRMAN ARCHER**  
**ON**  
**TUESDAY, MARCH 19, 1996**

The amendment in the nature of a substitute to H.R. 3103 would adopt the provisions of H.R. 3103 with a modification to section 311 (increase in deduction for health insurance costs of self-employed individuals).

In lieu of the increased deduction for health insurance expenses of self-employed individuals under section 311 of H.R. 3103, the deduction would be increased as follows:

1998 .....	35%
1999 .....	40%
2000 .....	40%
2001 .....	40%
2002 .....	45%
2003 and thereafter .....	50%