

SENATE JOINT RESOLUTION NO. SJ0001

Equalization of tax treatment-resolution.

Sponsored by: Joint Labor, Health and Social Services Interim Committee

A Bill

for

1 A JOINT RESOLUTION requesting Congress to equalize the tax
2 treatment of employer-provided and individually purchased
3 health insurance by creating a tax credit for the full
4 amount of insurance purchased by individuals.

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6 WHEREAS, the high cost of health insurance has created a
7 large number of uninsured citizens in the United States and
8 the State of Wyoming;

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10 WHEREAS, those without health insurance are less likely to
11 receive adequate health care;

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13 WHEREAS, insurance purchasing decisions are to a large
14 extent made by employers and not insurance beneficiaries;

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1 WHEREAS, overreliance on employer-provided health insurance
2 impedes worker mobility;

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4 WHEREAS, spiraling health care costs are to some extent
5 caused by a lack of consumer participation in health care
6 markets, determined by third parties;

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8 WHEREAS, employers can deduct the full cost of employee
9 health insurance as a business expense, while individuals
10 may not.

11

12 *NOW, THEREFORE, BE IT RESOLVED BY THE MEMBERS OF THE*
13 *LEGISLATURE OF THE STATE OF WYOMING:*

14

15 **Section 1.** That the Wyoming State Legislature
16 petitions the Congress of the United States to equalize the
17 tax treatment of employer-provided and individually
18 purchased health insurance by creating a tax credit for the
19 full amount of insurance purchased by individuals.

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1 **Section 2.** That the Secretary of State of Wyoming
2 transmit copies of this resolution to the President of the
3 United States, to the President of the Senate and the
4 Speaker of the House of Representatives of the United
5 States Congress and to the Wyoming Congressional
6 Delegation.

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8

(END)