

**HB 2087 - H AMD 166**

By Representative Benson

1       On page 6, beginning on line 9, after "his or her" strike all  
2 material through "businesses" on line 10 and insert "income from a  
3 trade or business"

4       On page 6, beginning on line 12, after "service form" strike  
5 "~~((1040, schedule C or F,))~~" and insert "1040, schedule C ((~~or F~~)),"

6       On page 6, line 13, after "year." insert "The term "small employer"  
7 also includes a self-employed individual or sole proprietor who derives  
8 at least fifty-one percent of his or her income from an agricultural  
9 trade or business through which the individual or proprietor has earned  
10 taxable income and for which he or she has filed the appropriate  
11 internal revenue service form 1040, schedule F, for the previous  
12 taxable year."

EFFECT: Permits individuals with income from an agricultural trade or business to be considered "sole proprietors" or "self-employed" individuals for purposes of purchasing insurance coverage as a small employer if the income reported on Schedule F is at least 51% of the sole proprietor or self-employed individual's income and the sole proprietor or self-employed individual otherwise meets the definition of "small employer."

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