

109TH CONGRESS
2^D SESSION

H. R. 5495

To amend the Internal Revenue Code of 1986 to add human papillomavirus vaccines to the list of taxable vaccines for purposes of the Vaccine Injury Compensation Trust Fund.

IN THE HOUSE OF REPRESENTATIVES

MAY 25, 2006

Mr. ENGLISH of Pennsylvania introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to add human papillomavirus vaccines to the list of taxable vaccines for purposes of the Vaccine Injury Compensation Trust Fund.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. ADDITION OF HUMAN PAPILOMAVIRUS VAC-**
4 **CINES TO LIST OF TAXABLE VACCINES.**

5 (a) IN GENERAL.—Paragraph (1) of section 4132(a)
6 of the Internal Revenue Code of 1986 (defining taxable
7 vaccine) is amended by adding at the end the following
8 new subparagraph:

1 “(O) Any human papillomavirus vaccine.”.

2 (b) EFFECTIVE DATE.—

3 (1) SALES, ETC.—The amendment made by
4 subsection (a) shall apply to sales and uses on or
5 after the first day of the first month which begins
6 more than 4 weeks after the date of the enactment
7 of this Act.

8 (2) DELIVERIES.—For purposes of paragraph
9 (1) and section 4131 of the Internal Revenue Code
10 of 1986, in the case of sales on or before the effec-
11 tive date described in such paragraph for which de-
12 livery is made after such date, the delivery date shall
13 be considered the sale date.

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