

109TH CONGRESS  
1ST SESSION

# S. 1008

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

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IN THE SENATE OF THE UNITED STATES

MAY 12, 2005

Mr. SANTORUM introduced the following bill; which was read twice and referred to the Committee on Finance

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## A BILL

To amend the Internal Revenue Code of 1986 to add meningococcal 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 MENINGOCOCCAL VACCINES TO**  
4 **LIST OF TAXABLE VACCINES.**

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

1                   “(O) Any meningococcal vaccine.”.

2           (b) EFFECTIVE DATE.—

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

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

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