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112TH CONGRESS
2D SESSION

S. 3716

AN ACT

To amend the Internal Revenue Code of 1986 to include vaccines against seasonal influenza within the definition of taxable vaccines.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. ADDITION OF VACCINES AGAINST SEASONAL INFLUENZA TO LIST OF TAXABLE VACCINES.

(a) IN GENERAL.—Subparagraph (N) of section 4132(a)(1) of the Internal Revenue Code of 1986 is amended by inserting ''or any other vaccine against seasonal influenza'' before the period.

(b) EFFECTIVE DATE.—

(1) SALES, ETC.—The amendment made by this section shall apply to sales and uses on or after the later of—

(A) the first day of the first month which begins more than 4 weeks after the date of the enactment of this Act, or

(B) the date on which the Secretary of Health and Human Services lists any vaccine against seasonal influenza (other than any vaccine against seasonal influenza listed by the Secretary prior to the date of the enactment of this Act) for purposes of compensation for any vaccine-related injury or death through the Vaccine Injury Compensation Trust Fund.

(2) DELIVERIES.—For purposes of paragraph (1) and section 4131 of the Internal Revenue Code of 1986, in the case of sales on or before the effective date described in such paragraph for which de-

1 livery is made after such date, the delivery date shall
2 be considered the sale date.

Passed the Senate January 2, 2013.

Attest:

Secretary.

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