

115TH CONGRESS
2D SESSION

H. R. 4993

To amend the Internal Revenue Code of 1986 to authorize the designation of additional taxable vaccines.

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 8, 2018

Mr. KELLY of Pennsylvania (for himself and Mr. HIGGINS of New York) 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 authorize the designation of additional taxable vaccines.

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. SHORT TITLE.**

4 This Act may be cited as the “Vaccine Access Im-
5 provement Act of 2018”.

6 **SEC. 2. AUTHORIZATION OF DESIGNATION OF ADDITIONAL**
7 **TAXABLE VACCINES.**

8 (a) IN GENERAL.—Section 4132(a) of the Internal
9 Revenue Code of 1986 is amended—

1 (1) by adding at the end of paragraph (1) the
2 following new subparagraph:

3 “(Q) Any other vaccine designated by the
4 Secretary of Health and Human Services for
5 purposes of this subchapter.”; and

6 (2) by adding at the end the following new
7 paragraph:

8 “(5) EFFECTIVE DATE OF DESIGNATIONS.—
9 Any designation made under paragraph (1)(Q) shall
10 apply to sales and uses on or after the date of such
11 designation. In the case of the sale of a vaccine be-
12 fore the date of the designation of such vaccine
13 under such paragraph for which delivery is made on
14 or after such date, the delivery date shall be treated
15 as the sale date.”.

16 (b) EFFECTIVE DATE.—The amendments made by
17 this section shall apply to vaccines designated after the
18 date of the enactment of this Act.

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