To amend the Internal Revenue Code of 1986 to exempt certain emergency medical devices from the excise tax on medical devices, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

February 6, 2013

Mr. Turner (for himself, Mr. Jones, Mr. Grimm, and Mr. Calvert) 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 exempt certain emergency medical devices from the excise tax on medical devices, and for other purposes.

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

SECTION 1. SHORT TITLE.

This Act may be cited as the “First Responder Medical Device Tax Relief Act”.

SEC. 2. REPEALING FIRST RESPONDERS EMERGENCY MEDICAL EQUIPMENT TAX.

(a) In General.—Paragraph (2) of section 4191(b) of the Internal Revenue Code of 1986 is amended by strik-
ing “and” at the end of subparagraph (C), by redesignating subparagraph (D) as subparagraph (E), and by inserting after subparagraph (C) the following new subparagraph:

“(D) qualified emergency medical devices, and”.

(b) Qualified Emergency Medical Device.—
Subsection (b) of section 4191 of such Code is amended by adding at the end the following new paragraph:

“(3) Qualified emergency medical device.—The term ‘qualified emergency medical device’ means any medical device of a type furnished by first responders or ambulance services in providing out-of-hospital or pre-hospital care, or transport to a medical care facility, for individuals—

“(A) with illnesses, injuries, or other medical emergencies, or

“(B) in need of medical transport, extrication, or evacuation.”.

(c) Certain Exemptions Made Applicable.—
(1) The last sentence of subsection (a) of section 4221 of such Code is amended by striking “(4),”.
(2) The last sentence of paragraph (2) of section 6416(b) of such Code is amended by striking ``(C),''.

(d) EFFECTIVE DATE.—The amendments made by this section shall apply to sales after December 31, 2012.