

RULES COMMITTEE PRINT 117–53
TEXT OF THE HOUSE AMENDMENT TO THE
SENATE AMENDMENT TO H.R. 4346

In lieu of the matter proposed to be inserted by the
Senate amendment, insert the following:

1 SECTION 1. SENSE OF CONGRESS.

2 It is the sense of Congress that—

3 (1) the cost of insulin, a lifesaving medication
4 for the approximately 7,400,000 Americans who
5 need it, is often prohibitive;

6 (2) in 2020, nearly 1 in 6 adults reported de-
7 laying, skipping, reducing the amount of, or other-
8 wise not getting prescription drugs because of the
9 costs of the drugs; and

10 (3) increased barriers to accessing necessary
11 medication can lead to lower medication use and in-
12 crease in cost of related hospitalizations and emer-
13 gency room visits.

14 SEC. 2. ADDITION OF VACCINES AGAINST COVID-19 TO LIST
15 OF TAXABLE VACCINES.

16 (a) IN GENERAL.—Section 4132(a)(1) of the Internal
17 Revenue Code of 1986 is amended by adding at the end
18 the following new subparagraph:

1 “(Q) Any vaccine against COVID–19.”.

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 later of—

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

9 (B) the date on which the Secretary of
10 Health and Human Services lists any vaccine
11 against COVID–19 for purposes of compensa-
12 tion for any vaccine-related injury or death
13 through the Vaccine Injury Compensation Trust
14 Fund.

15 (2) DELIVERIES.—For purposes of paragraph
16 (1) and section 4131 of the Internal Revenue Code
17 of 1986, in the case of sales on or before the effec-
18 tive date described in such paragraph for which de-
19 livery is made after such date, the delivery date shall
20 be considered the sale date.

