

107TH CONGRESS  
1ST SESSION

# H. R. 921

To amend the Internal Revenue Code of 1986 to reduce the tax on vaccines  
to 25 cents per dose.

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## IN THE HOUSE OF REPRESENTATIVES

MARCH 7, 2001

Mr. LEWIS of Kentucky introduced the following bill; which was referred to  
the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to reduce  
the tax on vaccines to 25 cents per dose.

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 “Vaccinate America’s  
5 Children Now Act”.

**6 SEC. 2. REDUCTION IN TAX ON VACCINES.**

7       (a) IN GENERAL.—Paragraph (1) of section 4131(b)  
8 of the Internal Revenue Code of 1986 (relating to amount  
9 of tax) is amended by striking “75 cents” and inserting  
10 “25 cents”.

1        (b) EFFECTIVE DATE.—The amendment made by  
2 subsection (a) shall take effect on the date of the enact-  
3 ment of this Act.

4        (c) LIMITATION ON CERTAIN CREDITS OR RE-  
5 FUNDS.—For purposes of applying section 4132(b) of the  
6 Internal Revenue Code of 1986 with respect to any claim  
7 for credit or refund filed before January 1, 2002, the  
8 amount of tax taken into account shall not exceed the tax  
9 computed under the rate in effect on the day after the  
10 date of the enactment of this Act.

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