

108TH CONGRESS
1ST SESSION

H. R. 1674

To amend the Internal Revenue Code of 1986 to provide that the vaccine excise tax shall apply to any vaccine against hepatitis A.

IN THE HOUSE OF REPRESENTATIVES

APRIL 8, 2003

Mr. LEWIS of Kentucky 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 provide that the vaccine excise tax shall apply to any vaccine against hepatitis A.

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. VACCINE TAX TO APPLY TO HEPATITIS A VAC-**
4 **CINE.**

5 (a) IN GENERAL.—Paragraph (1) of section 4132(a)
6 (defining taxable vaccine) is amended by redesignating
7 subparagraphs (I), (J), (K), and (L) as subparagraphs
8 (J), (K), (L), and (M), respectively, and by inserting after
9 subparagraph (H) the following new subparagraph:

10 “(I) Any vaccine against hepatitis A.”

1 (b) EFFECTIVE DATE.—

2 (1) SALES.—The amendment made by this sec-
3 tion shall apply to vaccine sales after the date of the
4 enactment of this Act.

5 (2) DELIVERIES.—For purposes of subpara-
6 graph (A), in the case of sales on or before the date
7 of the enactment of this Act for which delivery is
8 made after such date, the delivery date shall be con-
9 sidered the sale date.

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