

109TH CONGRESS
1ST SESSION

S. 1008

To amend the Internal Revenue Code of 1986 to add meningococcal vaccines to the list of taxable vaccines for purposes of the Vaccine Injury Compensation Trust Fund.

IN THE SENATE OF THE UNITED STATES

MAY 12, 2005

Mr. SANTORUM introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To amend the Internal Revenue Code of 1986 to add meningococcal vaccines to the list of taxable vaccines for purposes of the Vaccine Injury Compensation Trust Fund.

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. ADDITION OF MENINGOCOCCAL VACCINES TO**
4 **LIST OF TAXABLE VACCINES.**

5 (a) IN GENERAL.—Section 4132(a)(1) of the Internal
6 Revenue Code of 1986 (defining taxable vaccine) is
7 amended by adding at the end the following new subpara-
8 graph:

1 “(O) Any meningococcal vaccine.”.

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 first day of the first month which begins more than
6 4 weeks after the date of the enactment of this Act.

7 (2) DELIVERIES.—For purposes of paragraph
8 (1) and section 4131 of the Internal Revenue Code
9 of 1986, in the case of sales on or before the effec-
10 tive date described in such paragraph for which de-
11 livery is made after such date, the delivery date shall
12 be considered the sale date.

○