

114TH CONGRESS
1ST SESSION

H. R. 518

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

JANUARY 22, 2015

Mr. TURNER (for himself and Mr. JONES) 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.

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 “First Responder Med-
5 ical Device Tax Relief Act”.

6 **SEC. 2. REPEALING FIRST RESPONDERS EMERGENCY MED-**
7 **ICAL EQUIPMENT TAX.**

8 (a) IN GENERAL.—Paragraph (2) of section 4191(b)
9 of the Internal Revenue Code of 1986 is amended by strik-
10 ing “and” at the end of subparagraph (C), by redesign-

1 nating subparagraph (D) as subparagraph (E), and by in-
 2 serting after subparagraph (C) the following new subpara-
 3 graph:

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

6 (b) QUALIFIED EMERGENCY MEDICAL DEVICE.—

7 Subsection (b) of section 4191 of such Code is amended
 8 by adding at the end the following new paragraph:

9 “(3) QUALIFIED EMERGENCY MEDICAL DE-
 10 VICE.—The term ‘qualified emergency medical de-
 11 vice’ means any medical device of a type furnished
 12 by first responders or ambulance services in pro-
 13 viding out-of-hospital or pre-hospital care, or trans-
 14 port to a medical care facility, for individuals—

15 “(A) with illnesses, injuries, or other med-
 16 ical emergencies, or

17 “(B) in need of medical transport, extri-
 18 cation, or evacuation.”.

19 (c) CERTAIN EXEMPTIONS MADE APPLICABLE.—

20 (1) The last sentence of subsection (a) of sec-
 21 tion 4221 of such Code is amended by striking
 22 “(4),”.

23 (2) The last sentence of paragraph (2) of sec-
 24 tion 6416(b) of such Code is amended by striking
 25 “(C),”.

1 (d) EFFECTIVE DATE.—The amendments made by
2 this section shall apply to sales after December 31, 2014.

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