

115TH CONGRESS
2D SESSION

S. 3253

To amend the Internal Revenue Code of 1986 to provide authority to add additional vaccines to the list of taxable vaccines.

IN THE SENATE OF THE UNITED STATES

JULY 19, 2018

Mr. CASEY (for himself, Mr. ISAKSON, Mr. CARDIN, and Mr. CASSIDY) 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 provide authority to add additional vaccines to the list of taxable vaccines.

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 “Vaccine Access Im-
5 provement Act of 2018”.

1 **SEC. 2. ADDITION OF NEW VACCINES TO LIST OF TAXABLE**
 2 **VACCINES.**

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

6 “(Q) Any vaccine which is not described in
 7 any other subparagraph of this paragraph and
 8 which is included on the Vaccine Injury Table
 9 under section 2114 of the Public Health Service
 10 Act.”.

11 (b) NOTIFICATION.—Not later than 30 days after the
 12 Secretary of Health and Human Services adds a vaccine
 13 to the Vaccine Injury Table pursuant of section 2114 of
 14 the Public Health Service Act (42 U.S.C. 300aa–14), the
 15 Secretary shall notify the Secretary of the Treasury, the
 16 Committee on Health, Education, Labor, and Pensions of
 17 the Senate, the Committee on Finance of the Senate, the
 18 Committee on Energy and Commerce of the House of
 19 Representatives, and the Committee on Ways and Means
 20 of the House of Representatives of such designation.

21 (c) EFFECTIVE DATE.—

22 (1) SALES, ETC.—The amendment made by
 23 subsection (a) shall apply to sales and uses on or
 24 after the date on which the Secretary of Health and
 25 Human Services lists any new vaccine pursuant to
 26 section 2114 of the Public Health Service Act (42

1 U.S.C. 300aa–14) for purposes of compensation for
2 any vaccine-related injury or death through the Vac-
3 cine Injury Compensation Trust Fund.

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

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