

117TH CONGRESS
1ST SESSION

H. R. 5462

To amend the Internal Revenue Code of 1986 to repeal the excise tax
on indoor tanning services.

IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 30, 2021

Mr. REED (for himself and Mrs. MILLER of West Virginia) 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 repeal
the excise tax on indoor tanning services.

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 “Tanning Tax Repeal
5 Act of 2021”.

6 **SEC. 2. REPEAL OF EXCISE TAX ON INDOOR TANNING**
7 **SERVICES.**

8 (a) IN GENERAL.—Subtitle D of the Internal Rev-
9 enue Code of 1986 is amended by striking chapter 49 and

1 by striking the item relating to such chapter in the table
2 of chapters of such subtitle.

3 (b) EFFECTIVE DATE.—The amendments made by
4 this section shall apply to services performed after the
5 date of the enactment of this Act.

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