

117TH CONGRESS
1ST SESSION

H. R. 3656

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

IN THE HOUSE OF REPRESENTATIVES

JUNE 1, 2021

Mr. DOGGETT (for himself and Mr. KELLY of Pennsylvania) 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 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 2021”.

6 **SEC. 2. ADDITION OF NEW VACCINES TO LIST OF TAXABLE**
7 **VACCINES.**

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

1 “(Q) Any vaccine which is not described in
2 any other subparagraph of this paragraph and
3 which is included on the Vaccine Injury Table
4 under section 2114 of the Public Health Service
5 Act.”.

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

16 (c) EFFECTIVE DATE.—

17 (1) SALES, ETC.—The amendment made by
18 subsection (a) shall apply to sales and uses on or
19 after the date on which the Secretary of Health and
20 Human Services lists any new vaccine pursuant to
21 section 2114 of the Public Health Service Act (42
22 U.S.C. 300aa–14) for purposes of compensation for
23 any vaccine-related injury or death through the Vac-
24 cine Injury Compensation Trust Fund.

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

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