



The Medical Device Excise Tax: Economic Analysis

By Congressional Research Service

Createspace, United States, 2014. Paperback. Book Condition: New. 279 x 216 mm. Language: English . Brand New Book ***** Print on Demand *****.The 2.3 medical device tax imposed by the Affordable Care Act (ACA; P.L. 111-148) in 2010 was one of a number of additional revenue-raising provisions to finance health reform. This tax, which took effect in January 2013, is projected to collect approximately \$38 billion of excise tax revenues over the next 10 years, resulting in \$29 billion of net revenues, after accounting for offsets from other taxes. Some have called for a repeal of the medical device tax since enactment in 2010. Repeal of the tax has become such a high priority for some Members of Congress that it was one of the provisions discussed in the October 2013 negotiations over ending the federal government shutdown and increases in the federal debt ceiling. The Jobs for America Act (H.R. 4), passed in the House on September 18, 2014, included a repeal of the tax along with the permanent extension of a number of expiring provisions. The major justification offered for the medical device tax is its revenue, which helps offset the cost of the ACA. Although the tax...



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