

113TH CONGRESS
1ST SESSION

S. 391

To amend the Internal Revenue Code of 1986 to include vaccines against seasonal influenza within the definition of taxable vaccines.

IN THE SENATE OF THE UNITED STATES

FEBRUARY 27, 2013

Mr. BAUCUS (for himself and Mr. HATCH) 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 include vaccines against seasonal influenza within the definition 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. ADDITION OF VACCINES AGAINST SEASONAL**
4 **INFLUENZA TO LIST OF TAXABLE VACCINES.**

5 (a) IN GENERAL.—Subparagraph (N) of section
6 4132(a)(1) of the Internal Revenue Code of 1986 is
7 amended by inserting “or any other vaccine against sea-
8 sonal influenza” before the period.

9 (b) EFFECTIVE DATE.—

1 (1) SALES, ETC.—The amendment made by this
2 section shall apply to sales and uses on or after the
3 later of—

4 (A) the first day of the first month which
5 begins more than 4 weeks after the date of the
6 enactment of this Act, or

7 (B) the date on which the Secretary of
8 Health and Human Services lists any vaccine
9 against seasonal influenza (other than any vac-
10 cine against seasonal influenza listed by the
11 Secretary prior to the date of the enactment of
12 this Act) for purposes of compensation for any
13 vaccine-related injury or death through the Vac-
14 cine Injury Compensation Trust Fund.

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

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