

116TH CONGRESS  
1ST SESSION

# H. R. 1290

To amend the Internal Revenue Code of 1986 to exempt certain emergency medical devices from the excise tax on medical devices, and for other purposes.

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## IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 14, 2019

Mr. TURNER (for himself and Mr. JOYCE of Ohio) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to exempt certain emergency medical devices from the excise tax on medical devices, and for other purposes.

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 “First Responder Med-  
5 ical Device Tax Relief Act”.

6 **SEC. 2. REPEALING FIRST RESPONDERS EMERGENCY MED-**  
7 **ICAL EQUIPMENT TAX.**

8 (a) IN GENERAL.—Paragraph (2) of section 4191(b)  
9 of the Internal Revenue Code of 1986 is amended by strik-  
10 ing “and” at the end of subparagraph (C), by redesignig-

1 nating subparagraph (D) as subparagraph (E), and by in-  
2 serting after subparagraph (C) the following new subpara-  
3 graph:

4                   “(D) qualified emergency medical devices,  
5                   and”.

6           (b) QUALIFIED EMERGENCY MEDICAL DEVICE.—  
7 Subsection (b) of section 4191 of such Code is amended  
8 by adding at the end the following new paragraph:

9                   “(3) QUALIFIED EMERGENCY MEDICAL DE-  
10           VICE.—The term ‘qualified emergency medical de-  
11           vice’ means any medical device of a type furnished  
12           by first responders or ambulance services in pro-  
13           viding out-of-hospital or pre-hospital care, or trans-  
14           port to a medical care facility, for individuals—

15                   “(A) with illnesses, injuries, or other med-  
16                   ical emergencies, or

17                   “(B) in need of medical transport, extri-  
18                   cation, or evacuation.”.

19           (c) CERTAIN EXEMPTIONS MADE APPLICABLE.—

20                   (1) The last sentence of subsection (a) of sec-  
21                   tion 4221 of such Code is amended by striking  
22                   “(4),”.

23                   (2) The last sentence of paragraph (2) of sec-  
24                   tion 6416(b) of such Code is amended by striking  
25                   “(C),”.

1           (d) EFFECTIVE DATE.—The amendments made by  
2 this section shall apply to sales after December 31, 2019.

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