

118TH CONGRESS  
1ST SESSION

# H. R. 5143

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

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## IN THE HOUSE OF REPRESENTATIVES

AUGUST 4, 2023

Mr. DOGGETT (for himself, Mr. KELLY of Pennsylvania, Ms. SEWELL, Mr. SMUCKER, Mr. BLUMENAUER, and Mr. LARSON of Connecticut) 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 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 2023”.

1 **SEC. 2. ADDITION OF NEW VACCINES TO LIST OF TAXABLE**  
2 **VACCINES.**

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

6 “(Q) Any vaccine which is not described in  
7 any other subparagraph of this paragraph and  
8 which is included on the Vaccine Injury Table  
9 under section 2114 of the Public Health Service  
10 Act.”.

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

21 (c) EFFECTIVE DATE.—

22 (1) SALES, ETC.—The amendment made by  
23 subsection (a) shall apply to sales and uses on or  
24 after the date on which the Secretary of Health and  
25 Human Services lists any new vaccine pursuant to  
26 section 2114 of the Public Health Service Act (42

1 U.S.C. 300aa-14) for purposes of compensation for  
2 any vaccine-related injury or death through the Vac-  
3 cine Injury Compensation Trust Fund.

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

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