

118TH CONGRESS
1ST SESSION

H. R. 936

To amend the Internal Revenue Code of 1986 to repeal the excise tax on indoor tanning services.

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 9, 2023

Mrs. MILLER of West Virginia (for herself, Mr. FERGUSON, and Mr. BARR) 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 repeal the excise tax on indoor tanning services.

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 “Tanning Tax Repeal
5 Act of 2023”.

6 **SEC. 2. REPEAL OF EXCISE TAX ON INDOOR TANNING**
7 **SERVICES.**

8 (a) IN GENERAL.—Subtitle D of the Internal Rev-
9 enue Code of 1986 is amended by striking chapter 49 and

1 by striking the item relating to such chapter in the table
2 of chapters of such subtitle.

3 (b) **EFFECTIVE DATE.**—The amendments made by
4 this section shall apply to services performed after the
5 date of the enactment of this Act.

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