

117TH CONGRESS  
1ST SESSION

# S. 3087

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 SENATE OF THE UNITED STATES

OCTOBER 27, 2021

Mr. CASEY (for himself, Mr. CARDIN, Mr. CASSIDY, Mr. PORTMAN, and Mr. MENENDEZ) introduced the following bill; which was read twice and referred to the Committee on Finance

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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 2021”.

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 recommended by the Centers for Dis-  
9 ease Control and Prevention for—

10 “(i) routine administration to chil-  
11 dren, or

12 “(ii) routine administration in preg-  
13 nant women.”.

14 (b) NOTIFICATION.—Not later than 30 days after the  
15 Director of the Centers for Disease Control and Preven-  
16 tion recommends a vaccine for routine administration to  
17 children or routine administration in pregnant women, the  
18 Secretary of Health and Human Services shall notify the  
19 Secretary of the Treasury, the Committee on Health, Edu-  
20 cation, Labor, and Pensions of the Senate, the Committee  
21 on Finance of the Senate, the Committee on Energy and  
22 Commerce of the House of Representatives, and the Com-  
23 mittee on Ways and Means of the House of Representa-  
24 tives of such designation.

25 (c) EFFECTIVE DATE.—

1           (1) SALES, ETC.—The amendment made by  
2 subsection (a) shall apply to sales and uses on or  
3 after the 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 described in section 4132(a)(1)(Q) of the Inter-  
10 nal Revenue Code of 1986, as added by sub-  
11 section (a), (other than any vaccine so described  
12 listed by the Secretary prior to the date of the  
13 enactment of this Act) for purposes of com-  
14 pensation for any vaccine-related injury or  
15 death through the Vaccine Injury Compensation  
16 Trust Fund.

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

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