II

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.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,*

**SECTION 1. SHORT TITLE.**

This Act may be cited as the "Vaccine Access Improvement Act of 2021".

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

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

"(Q) Any vaccine which is not described in any other subparagraph of this paragraph and which is recommended by the Centers for Disease Control and Prevention for—

"(i) routine administration to children, or

"(ii) routine administration in pregnant women.".

(b) NOTIFICATION.—Not later than 30 days after the Director of the Centers for Disease Control and Prevention recommends a vaccine for routine administration to children or routine administration in pregnant women, the Secretary of Health and Human Services shall notify the Secretary of the Treasury, the Committee on Health, Education, Labor, and Pensions of the Senate, the Committee on Finance of the Senate, the Committee on Energy and Commerce of the House of Representatives, and the Committee on Ways and Means of the House of Representatives of such designation.

(c) EFFECTIVE DATE.—

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

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

(B) the date on which the Secretary of Health and Human Services lists any vaccine described in section 4132(a)(1)(Q) of the Internal Revenue Code of 1986, as added by subsection (a), (other than any vaccine so described listed by the Secretary prior to the date of the enactment of this Act) for purposes of compensation for any vaccine-related injury or death through the Vaccine Injury Compensation Trust Fund.

(2) DELIVERIES.—For purposes of paragraph (1) and section 4131 of the Internal Revenue Code of 1986, in the case of sales on or before the effective date described in such paragraph for which delivery is made after such date, the delivery date shall be considered the sale date.

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