

106TH CONGRESS  
1ST SESSION

# H. R. 1337

To amend the Internal Revenue Code of 1986 to reduce the tax on vaccines to 25 cents per dose.

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## IN THE HOUSE OF REPRESENTATIVES

MARCH 25, 1999

Mr. LEWIS of Kentucky (for himself, Mr. ENGLISH, Mr. WATKINS, Mrs. JOHNSON of Connecticut, Mr. McNULTY, Mr. LEWIS of Georgia, Mr. COBURN, Mr. KLECZKA, Ms. PRYCE of Ohio, Ms. KILPATRICK, Mr. PAUL, Mr. McDERMOTT, Mr. FOLEY, Mr. HOSTETTLER, Mr. WYNN, Mr. SHOWS, Ms. SANCHEZ, Mr. McCRERY, Ms. DUNN, Mr. McHUGH, Mrs. THURMAN, Mrs. CHRISTENSEN, Mr. HOUGHTON, Mrs. KELLY, Mr. WAXMAN, Mr. GONZALEZ, and Mr. SHAW) 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 reduce the tax on vaccines to 25 cents per dose.

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 “Vaccinate America’s  
5 Children Now Act”.

1 **SEC. 2. REDUCTION IN TAX ON VACCINES.**

2 (a) IN GENERAL.—Paragraph (1) of section 4131(b)  
3 of the Internal Revenue Code of 1986 (relating to amount  
4 of tax) is amended by striking “75 cents” and inserting  
5 “25 cents”.

6 (b) EFFECTIVE DATE.—The amendment made by  
7 subsection (a) shall take effect on the date of the enact-  
8 ment of this Act.

9 (c) LIMITATION ON CERTAIN CREDITS OR RE-  
10 FUNDS.—For purposes of applying section 4132(b) of the  
11 Internal Revenue Code of 1986 with respect to any claim  
12 for credit or refund filed before January 1, 2001, the  
13 amount of tax taken into account shall not exceed the tax  
14 computed under the rate in effect on the day after the  
15 date of the enactment of this Act.

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