

112TH CONGRESS
2^D SESSION

S. 3716

AN ACT

To amend the Internal Revenue Code of 1986 to include vaccines against seasonal influenza within the definition 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,*

1 **SECTION 1. ADDITION OF VACCINES AGAINST SEASONAL**
2 **INFLUENZA TO LIST OF TAXABLE VACCINES.**

3 (a) IN GENERAL.—Subparagraph (N) of section
4 4132(a)(1) of the Internal Revenue Code of 1986 is
5 amended by inserting “or any other vaccine against sea-
6 sonal influenza” before the period.

7 (b) EFFECTIVE DATE.—

8 (1) SALES, ETC.—The amendment made by this
9 section shall apply to sales and uses on or after the
10 later of—

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

14 (B) the date on which the Secretary of
15 Health and Human Services lists any vaccine
16 against seasonal influenza (other than any vac-
17 cine against seasonal influenza listed by the
18 Secretary prior to the date of the enactment of
19 this Act) for purposes of compensation for any
20 vaccine-related injury or death through the Vac-
21 cine Injury Compensation Trust Fund.

22 (2) DELIVERIES.—For purposes of paragraph
23 (1) and section 4131 of the Internal Revenue Code
24 of 1986, in the case of sales on or before the effec-
25 tive date described in such paragraph for which de-

- 1 livery is made after such date, the delivery date shall
- 2 be considered the sale date.

Passed the Senate January 2, 2013.

Attest:

Secretary.

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