

113<sup>TH</sup> CONGRESS  
2<sup>D</sup> SESSION

# H. R. 5438

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

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## IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 10, 2014

Mr. GRIMM (for himself and Mr. PETERSON) 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 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 2014”.

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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