

115TH CONGRESS
2D SESSION

S. 2600

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

IN THE SENATE OF THE UNITED STATES

MARCH 22, 2018

Mr. PAUL (for himself and Ms. HEITKAMP) introduced the following bill; which was read twice and referred to the Committee on Finance

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 2018”.

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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