

116TH CONGRESS  
1ST SESSION

# H. R. 1290

To amend the Internal Revenue Code of 1986 to exempt certain emergency medical devices from the excise tax on medical devices, and for other purposes.

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## IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 14, 2019

Mr. TURNER (for himself and Mr. JOYCE of Ohio) 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 exempt certain emergency medical devices from the excise tax on medical devices, and for other purposes.

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 “First Responder Med-  
5       ical Device Tax Relief Act”.

### 6   **SEC. 2. REPEALING FIRST RESPONDERS EMERGENCY MED-** 7       **ICAL EQUIPMENT TAX.**

8       (a) IN GENERAL.—Paragraph (2) of section 4191(b)  
9       of the Internal Revenue Code of 1986 is amended by strik-  
10      ing “and” at the end of subparagraph (C), by redesign-

1 nating subparagraph (D) as subparagraph (E), and by in-  
2 serting after subparagraph (C) the following new subpara-  
3 graph:

4 “(D) qualified emergency medical devices,  
5 and”.

6 (b) QUALIFIED EMERGENCY MEDICAL DEVICE.—

7 Subsection (b) of section 4191 of such Code is amended  
8 by adding at the end the following new paragraph:

9 “(3) QUALIFIED EMERGENCY MEDICAL DE-  
10 VICE.—The term ‘qualified emergency medical de-  
11 vice’ means any medical device of a type furnished  
12 by first responders or ambulance services in pro-  
13 viding out-of-hospital or pre-hospital care, or trans-  
14 port to a medical care facility, for individuals—

15 “(A) with illnesses, injuries, or other med-  
16 ical emergencies, or

17 “(B) in need of medical transport, extri-  
18 cation, or evacuation.”.

19 (c) CERTAIN EXEMPTIONS MADE APPLICABLE.—

20 (1) The last sentence of subsection (a) of sec-  
21 tion 4221 of such Code is amended by striking  
22 “(4),”.

23 (2) The last sentence of paragraph (2) of sec-  
24 tion 6416(b) of such Code is amended by striking  
25 “(C),”.

1       (d) EFFECTIVE DATE.—The amendments made by  
2 this section shall apply to sales after December 31, 2019.

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