RULES COMMITTEE PRINT 117–53

TEXT OF THE HOUSE AMENDMENT TO THE

SENATE AMENDMENT TO H.R. 4346

In lieu of the matter proposed to be inserted by the Senate amendment, insert the following:

SECTION 1. SENSE OF CONGRESS.

It is the sense of Congress that—

(1) the cost of insulin, a lifesaving medication for the approximately 7,400,000 Americans who need it, is often prohibitive;

(2) in 2020, nearly 1 in 6 adults reported delaying, skipping, reducing the amount of, or otherwise not getting prescription drugs because of the costs of the drugs; and

(3) increased barriers to accessing necessary medication can lead to lower medication use and increase in cost of related hospitalizations and emergency room visits.

SEC. 2. ADDITION OF VACCINES AGAINST COVID–19 TO LIST OF TAXABLE VACCINES.

(a) IN GENERAL.—Section 4132(a)(1) of the Internal Revenue Code of 1986 is amended by adding at the end the following new subparagraph:
“(Q) Any vaccine against COVID–19.”.

(b) Effective Date.—

(1) Sales, etc.—The amendment made by this section shall apply to sales and uses on or after the later of—

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

(B) the date on which the Secretary of Health and Human Services lists any vaccine against COVID–19 for purposes of compensation for any vaccine-related injury or death through the Vaccine Injury Compensation Trust Fund.

(2) Deliveries.—For purposes of paragraph (1) and section 4131 of the Internal Revenue Code of 1986, in the case of sales on or before the effective date described in such paragraph for which delivery is made after such date, the delivery date shall be considered the sale date.