

115TH CONGRESS  
1ST SESSION

# S. 108

To amend the Internal Revenue Code of 1986 to repeal the excise tax on medical devices.

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IN THE SENATE OF THE UNITED STATES

JANUARY 12, 2017

Mr. HATCH (for himself, Ms. KLOBUCHAR, Mr. PORTMAN, Mr. DONNELLY, Mr. YOUNG, Mr. CASEY, Mr. TOOMEY, Mrs. SHAHEEN, Mr. ISAKSON, and Mr. FRANKEN) introduced the following bill; which was read twice and referred to the Committee on Finance

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## A BILL

To amend the Internal Revenue Code of 1986 to repeal the excise tax on medical devices.

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 “Medical Device Access  
5 and Innovation Protection Act”.

6 **SEC. 2. REPEAL OF MEDICAL DEVICE EXCISE TAX.**

7 (a) IN GENERAL.—Chapter 32 of the Internal Rev-  
8 enue Code of 1986 is amended by striking subchapter E.

9 (b) CONFORMING AMENDMENTS.—

1           (1) Subsection (a) of section 4221 of such Code  
2 is amended by striking the last sentence.

3           (2) Paragraph (2) of section 6416(b) of such  
4 Code is amended by striking the last sentence.

5           (c) CLERICAL AMENDMENT.—The table of sub-  
6 chapters for chapter 32 of such Code is amended by strik-  
7 ing the item related to subchapter E.

8           (d) EFFECTIVE DATE.—The amendments made by  
9 this section shall apply to sales after December 31, 2017.

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