

115TH CONGRESS  
2D SESSION

# H. R. 184

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## AN ACT

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,*

1 **SECTION 1. SHORT TITLE.**

2       This Act may be cited as the “Protect Medical Inno-  
3 vation Act of 2018”.

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

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

7       (b) CONFORMING AMENDMENTS.—

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

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

12       (c) CLERICAL AMENDMENT.—The table of sub-  
13 chapters for chapter 32 of such Code is amended by strik-  
14 ing the item relating to subchapter E.

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

Passed the House of Representatives July 24, 2018.

Attest:

*Clerk.*



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repeal the excise tax on medical devices.