

113TH CONGRESS  
1ST SESSION

# H. R. 581

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 6, 2013

Mr. TURNER (for himself, Mr. JONES, Mr. GRIMM, and Mr. CALVERT) 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-

1 ing “and” at the end of subparagraph (C), by redesignig-  
 2 nating subparagraph (D) as subparagraph (E), and by in-  
 3 serting after subparagraph (C) the following new subpara-  
 4 graph:

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

7           (b) QUALIFIED EMERGENCY MEDICAL DEVICE.—  
 8 Subsection (b) of section 4191 of such Code is amended  
 9 by adding at the end the following new paragraph:

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

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

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

20           (c) CERTAIN EXEMPTIONS MADE APPLICABLE.—

21                   (1) The last sentence of subsection (a) of sec-  
 22                   tion 4221 of such Code is amended by striking  
 23                   “(4),”.

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

4           (d) EFFECTIVE DATE.—The amendments made by  
5 this section shall apply to sales after December 31, 2012.

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