

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.