

AMENDMENT NO. _____ Calendar No. _____

Purpose: To amend the Internal Revenue Code of 1986 to exempt medical devices sold under the TRICARE for Life program or veteran's health care programs from the medical device excise tax.

IN THE SENATE OF THE UNITED STATES—113th Cong., 2d Sess.

S. 2450

To improve the access of veterans to medical services from the Department of Veterans Affairs, and for other purposes.

Referred to the Committee on _____ and ordered to be printed

Ordered to lie on the table and to be printed

AMENDMENT intended to be proposed by Mr. HATCH

Viz:

1 At the appropriate place, insert the following:

2 **SEC. ____ . EXEMPTION OF MEDICAL DEVICES SOLD**
 3 **UNDER THE TRICARE FOR LIFE PROGRAM OR**
 4 **VETERAN'S HEALTH CARE PROGRAMS FROM**
 5 **THE MEDICAL DEVICE EXCISE TAX.**

6 (a) IN GENERAL.—Paragraph (2) of section 4191(b)
 7 of the Internal Revenue Code of 1986 is amended—

8 (1) in subparagraph (C), by striking “and” at
 9 the end,

10 (2) by redesignating subparagraph (D) as sub-
 11 paragraph (E), and

1 (3) by inserting after subparagraph (C) the fol-
2 lowing new subparagraph:

3 “(D) any medical device which is sold to
4 individuals covered under the TRICARE for
5 Life program or the veteran’s health care pro-
6 gram under chapter 17 of title 38, United
7 States Code, any portion of the cost of which is
8 paid or reimbursed under either such program,
9 and”.

10 (b) EFFECTIVE DATE.—The amendments made by
11 this section shall apply to sales after the date of the enact-
12 ment of this Act.