

AMENDMENT
OFFERED BY MR. FERGUSON OF GEORGIA

Strike all after the enacting clause and insert the following:

1 **SEC. 1. IMPOSITION OF TAX ON UNITS OF LIQUID FOR USE**
2 **IN VAPING.**

3 (a) **IN GENERAL.**—Chapter 31 of the Internal Rev-
4 enue Code of 1986 is amended by inserting after sub-
5 chapter C the following new subchapter:

6 **“Subchapter D—Liquid for Use in Vaping**

“Sec. 4061. Liquid for use in vaping

7 **“SEC. 4061. LIQUID FOR USE IN VAPING.**

8 “There is hereby imposed on any retail sale of a liq-
9 uid for use in vaping a tax of \$50.33 per 35 milliliters
10 of such liquid so sold (and a proportionate tax at the like
11 rate on any fractional part thereof).”

12 (b) **CONFORMING AMENDMENT.**—The table of sub-
13 chapters for chapter 31 is amended by inserting after the
14 item relating to subchapter C the following item:

“SUBCHAPTER D—LIQUID FOR USE IN VAPING”.

15 (c) **EFFECTIVE DATE.**—The amendments made by
16 this section shall apply to sales in calendar years begin-
17 ning after the date of the enactment of this Act.

1 **SEC. 2. VAPING ILLNESS TRUST FUND.**

2 (a) ESTABLISHMENT.—Subchapter A of chapter 98
3 of the Internal Revenue Code of 1986 is amended by add-
4 ing at the end the following new sections:

5 **“SEC. 9512. VAPING ILLNESS TRUST FUND.**

6 “(a) CREATION OF TRUST FUND.—There is estab-
7 lished in the Treasury of the United States a trust fund
8 to be known as the ‘Vaping Illness Trust Fund’ (referred
9 to in this section as the ‘Trust Fund’), consisting of such
10 amounts as may be appropriated or credited to such fund
11 as provided in this section or section 9602(b).

12 “(b) TRANSFERS TO TRUST FUND.—There are here-
13 by appropriated to the Trust Fund amounts equal to the
14 revenues received in the Treasury that are attributable to
15 the amendments made by the Act that inserted this sec-
16 tion.

17 “(c) EXPENDITURES.—Amounts in the Trust Fund
18 shall be available, as provided in appropriation Acts, for
19 reseach on, prevention of, or treatment of vaping-related
20 illnesses.”

21 (b) CLERICAL AMENDMENT.—The table of sections
22 for subchapter A of chapter 98 of such Code is amended
23 by adding at the end the following new item:

“Sec. 9512. Vaping Illness Trust Fund.”

1 (c) EFFECTIVE DATE.—The amendments made by
2 this section shall take effect on the date of the enactment
3 of this Act.



