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.



그녀는 어린 그리 아이를 가장하는 그들은 그것은 가는 얼마를 받아 있다면 하다.	
하다 그리 얼마나는 그리다는 하고 200 시간 모든 아이들이 다른 것이다.	
그리아 얼마나 하고 있는 그리었다는 없다. 그리아 이렇게 낚시한 그래는 때문	
그렇지는 경우 발표하면 되는 경험을 하고 있는 눈길이라면 하다 모든 모	
하는 보고 있는 경우로 하는 이 일을 하는 것이다. 그 살아 보고 있다.	
된다. 그는 이번 경우를 받는데 하는데 얼마나 살아보는 사람이 모든데 말을 하다고 있다.	
나 보통하는 그래 얼마나 나가 되면서 느린 나이는 하지 않다. 그 수 있으면,	
등에게 많이 들어가는 이렇게 되었다. 그런 휴가 가는 이 등이 되어	
그러는 그가 걸린 나는 물이 가는 것이 되지만 하는 하는 수입이 하지만	