

## TaxNewsFlash

**United States** 



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## Legislative update: House passes health-related bill, includes proposed excise tax on vaping products

The U.S. House of Representatives today passed H.R. 2339, the "Protecting American Lungs and Reversing the Youth Tobacco Epidemic Act of 2020," by a vote of 213-195.

H.R. 2339 would impose an excise tax on nicotine for use in vaping, and would permit health savings account (HSA)-eligible high deductible health plans to provide coverage of certain inhalers and nebulizers without satisfaction of the plans' minimum deductible. Read text of H.R. 2339 [PDF 142 KB]

H.R. 2339 incorporates H.R. 4716, the *I CAN Act*, and H.R. 4742, the *Protecting American Lungs Act* of 2019—both approved by the Ways and Means Committee on October 23, 2019. Read *TaxNewsFlash* 

A Joint Committee on Taxation <u>revenue estimate</u> notes that the bill would increase revenues to the federal government by \$4.8 billion for the years 2020-2030.

For more details on the bill, including Ways and Means Committee reports, read information on the **House Rules Committee website**.

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