



H.R. 184 – Protect Medical Innovation Act of 2017

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FLOOR SCHEDULE: H.R. 184 is scheduled for consideration on July 24, 2018, under a [closed rule](#).

TOPLINE SUMMARY: [H.R. 184](#) would repeal the Obamacare excise tax on medical devices.

COST: The Joint Committee on Taxation estimates that H.R. 184 will reduce revenues by \$22.45 billion over fiscal years 2019-2028.

CONSERVATIVE CONCERNS:

- **Expand the Size and Scope of the Federal Government?** No.
- **Encroach into State or Local Authority?** No.
- **Delegate Any Legislative Authority to the Executive Branch?** No.
- **Contain Earmarks/Limited Tax Benefits/Limited Tariff Benefits?** No.

DETAILED SUMMARY AND ANALYSIS:

H.R. 184 would repeal the excise tax on medical devices.

The 2.3 percent medical device tax imposed by Obamacare was included as a revenue-raising provision intended to help finance the law. The medical device tax applies to manufacturers and importers of final medical devices for sale in the U.S. market, such as hip implants or pacemakers. Eyeglasses, contact lenses, and hearing aids were all exempted from this tax.

The tax originally took effect in 2013, but was subsequently suspended from 2016 through 2019, most recently in the [2018 February continuing resolution](#).

This legislation would amend the Internal Revenue Code to repeal the medical device excise tax and would apply to sales after December 31, 2017.

COMMITTEE ACTION:

H.R. 184 was introduced on January 3, 2017, and was referred to the House committee on Ways and Means.

[Similar legislation](#) was passed in the House during the 114th Congress.

SUPPORT:

60 Plus Association
Advanced Medical Technology Association
ALEC Action
Alliance for Aging Research
American Legislative Exchange
Americans for Tax Reform
Association of Mature American Citizens
Campaign for Liberty
Council for Citizens against Government Waste
Digital Liberty
FreedomWorks
Galen Institute
Independent Women’s Forum
Independent Women’s Voice
National Taxpayers Union
Tax Foundation
Taxpayers Protection Alliance

ADMINISTRATION POSITION:

[The Administration has stated that:](#) “If H.R. 184 were presented to the President in its current form, his advisors would recommend that he sign the bill into law.”

CONSTITUTIONAL AUTHORITY:

According to the sponsor of this legislation: “Congress has the power to enact this legislation pursuant to the following: Article 1, Section 8, Clause 1 – power to lay and collect taxes, duties, imposts and excises.”

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