

**AMENDMENT TO RULES COMMITTEE PRINT 115-
73
OFFERED BY MS. MICHELLE LUJAN GRISHAM OF
NEW MEXICO**

After section 4, add the following:

1 **SEC. 5. EXCISE TAX ON OPIOIDS.**

2 (a) IN GENERAL.—Subchapter E of chapter 32 of the
3 Internal Revenue Code of 1986 is amended by adding at
4 the end the following new section:

5 **“SEC. 4192. OPIOIDS.**

6 “(a) IN GENERAL.—There is hereby imposed on the
7 manufacturer, producer, or importer of any taxable active
8 opioid a tax equal to the amount determined under sub-
9 section (b).

10 “(b) AMOUNT DETERMINED.—The amount deter-
11 mined under this subsection with respect to a manufac-
12 turer, producer, or importer for a calendar year is 1 cent
13 per milligram of taxable active opioid in the production
14 or manufacturing quota determined for such manufac-
15 turer, producer, or importer for the calendar year under
16 section 306 of the Controlled Substances Act.

17 “(c) TAXABLE ACTIVE OPIOID.—For purposes of this
18 section—

1 “(1) IN GENERAL.—The term ‘taxable active
2 opioid’ means any controlled substance (as defined
3 in section 102 of the Controlled Substances Act)
4 manufactured in the United States which is opium,
5 an opiate, or any derivative thereof. Such term ex-
6 cludes a narcotic drug for maintenance treatment or
7 detoxification treatment if, to dispense the drug, a
8 practitioner must obtain a separate registration
9 under section 303(g) of the Controlled Substances
10 Act.

11 “(2) OTHER INGREDIENTS.—In the case of a
12 product that includes a taxable active opioid and an-
13 other ingredient, subsection (a) shall apply only to
14 the portion of such product that is a taxable active
15 opioid.”.

16 (b) CLERICAL AMENDMENTS.—

17 (1) The heading of subchapter E of chapter 32
18 of the Internal Revenue Code of 1986 is amended by
19 striking “Medical Devices” and inserting “Other
20 Medical Products”.

21 (2) The table of subchapters for chapter 32 of
22 such Code is amended by striking the item relating
23 to subchapter E and inserting the following new
24 item:

 “SUBCHAPTER E. OTHER MEDICAL PRODUCTS”.

1 (3) The table of sections for subchapter E of
2 chapter 32 of such Code is amended by adding at
3 the end the following new item:

 “Sec. 4192. Opioids.”.

4 (c) EFFECTIVE DATE.—The amendments made by
5 this section shall apply to calendar years beginning after
6 the date of the enactment of this Act.

7 **SEC. 6. GRANTS TO STATES FOR PREVENTION AND TREAT-**
8 **MENT OF OPIOID (INCLUDING HEROIN)**
9 **ABUSE.**

10 (a) IN GENERAL.—The Public Health Service Act is
11 amended by inserting after section 399V–6 (42 U.S.C.
12 280g–17) the following new section:

13 **“SEC. 399V–7. PREVENTION AND TREATMENT OF OPIOID**
14 **(INCLUDING HEROIN) ABUSE.**

15 “(a) IN GENERAL.—The Secretary shall provide—

16 “(1) grants to States for research on opioids
17 (including heroin); and

18 “(2) grants to States for opioid abuse preven-
19 tion and treatment, which may include—

20 “(A) establishing new addiction treatment
21 facilities for opioid addicts;

22 “(B) establishing sober living facilities for
23 recovering opioid addicts;

24 “(C) recruiting and increasing reimburse-
25 ment for certified mental health providers pro-

1 viding opioid abuse treatment in medically un-
2 derserved communities or communities with
3 high rates of opioid abuse;

4 “(D) expanding access to long-term, resi-
5 dential treatment programs for opioid addicts
6 and recovering addicts;

7 “(E) establishing or operating support pro-
8 grams that offer employment services, housing,
9 and other support services for recovering opioid
10 addicts;

11 “(F) establishing or operating housing for
12 children whose parents are participating in
13 opioid abuse treatment programs;

14 “(G) establishing or operating facilities to
15 provide care for babies born with neonatal ab-
16 stinence syndrome;

17 “(H) establishing or operating controlled
18 opioid take-back programs; and

19 “(I) other opioid abuse prevention and
20 treatment programs, as the Secretary deter-
21 mines appropriate.

22 “(b) APPROPRIATION OF FUNDS.—From time to
23 time, beginning in the second calendar year that begins
24 after the date of enactment of this section, the Secretary
25 of the Treasury shall transfer from the general fund of

1 the Treasury an amount equal to the total amount of taxes
2 collected under section 4192 of the Internal Revenue Code
3 of 1986 to the Secretary of Health and Human Services
4 to carry out this section. Amounts transferred under this
5 subsection shall remain available without further appro-
6 priation until expended.”.

7 (b) EMERGENCY DESIGNATION.—The amounts made
8 available by amendments made by this section are des-
9 ignated as an emergency requirement pursuant to section
10 4(g) of the Statutory Pay-As-You-Go Act of 2010 (2
11 U.S.C. 933(g)).

