AMENDMENT TO RULES COMMITTEE PRINT 115-73

OFFERED BY MS. MICHELLE LUJAN GRISHAM OF NEW MEXICO

After section 4, add the following:

SEC. 5. EXCISE TAX ON OPIOIDS.

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

“SEC. 4192. OPIOIDS.

“(a) IN GENERAL.—There is hereby imposed on the manufacturer, producer, or importer of any taxable active opioid a tax equal to the amount determined under subsection (b).

“(b) AMOUNT DETERMINED.—The amount determined under this subsection with respect to a manufacturer, producer, or importer for a calendar year is 1 cent per milligram of taxable active opioid in the production or manufacturing quota determined for such manufacturer, producer, or importer for the calendar year under section 306 of the Controlled Substances Act.

“(c) TAXABLE ACTIVE OPIOID.—For purposes of this section—
“(1) IN GENERAL.—The term ‘taxable active opioid’ means any controlled substance (as defined in section 102 of the Controlled Substances Act) manufactured in the United States which is opium, an opiate, or any derivative thereof. Such term excludes a narcotic drug for maintenance treatment or detoxification treatment if, to dispense the drug, a practitioner must obtain a separate registration under section 303(g) of the Controlled Substances Act.

“(2) OTHER INGREDIENTS.—In the case of a product that includes a taxable active opioid and another ingredient, subsection (a) shall apply only to the portion of such product that is a taxable active opioid.”.

(b) CLERICAL AMENDMENTS.—

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

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

“SUBCHAPTER E. OTHER MEDICAL PRODUCTS”.
(3) The table of sections for subchapter E of chapter 32 of such Code is amended by adding at the end the following new item:

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"Sec. 4192. Opioids."
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c) EFFECTIVE DATE.—The amendments made by this section shall apply to calendar years beginning after the date of the enactment of this Act.

SEC. 6. GRANTS TO STATES FOR PREVENTION AND TREATMENT OF OPIOID (INCLUDING HEROIN) ABUSE.

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

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"SEC. 399V–7. PREVENTION AND TREATMENT OF OPIOID (INCLUDING HEROIN) ABUSE.

"(a) IN GENERAL.—The Secretary shall provide—

"(1) grants to States for research on opioids (including heroin); and

"(2) grants to States for opioid abuse prevention and treatment, which may include—

"(A) establishing new addiction treatment facilities for opioid addicts;

"(B) establishing sober living facilities for recovering opioid addicts;

"(C) recruiting and increasing reimbursement for certified mental health providers pro-
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viding opioid abuse treatment in medically underserved communities or communities with high rates of opioid abuse;

“(D) expanding access to long-term, residential treatment programs for opioid addicts and recovering addicts;

“(E) establishing or operating support programs that offer employment services, housing, and other support services for recovering opioid addicts;

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

“(G) establishing or operating facilities to provide care for babies born with neonatal abstinence syndrome;

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

“(I) other opioid abuse prevention and treatment programs, as the Secretary determines appropriate.

“(b) APPROPRIATION OF FUNDS.—From time to time, beginning in the second calendar year that begins after the date of enactment of this section, the Secretary of the Treasury shall transfer from the general fund of
the Treasury an amount equal to the total amount of taxes
collected under section 4192 of the Internal Revenue Code
of 1986 to the Secretary of Health and Human Services
to carry out this section. Amounts transferred under this
subsection shall remain available without further appro-
priation until expended.”

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