

116TH CONGRESS  
1ST SESSION

# H. R. 4631

To amend the Internal Revenue Code to impose an excise tax on opioid manufacturers, to make the funds collected through such tax available for opioid (including heroin) abuse prevention and treatment programs, and for other purposes.

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## IN THE HOUSE OF REPRESENTATIVES

OCTOBER 11, 2019

Mr. ROSE of New York (for himself, Mr. GRIJALVA, Ms. WILD, Mr. ESPAILLAT, and Mr. CICILLINE) introduced the following bill; which was referred to the Committee on Ways and Means, and in addition to the Committees on Energy and Commerce, and the Budget, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned

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## A BILL

To amend the Internal Revenue Code to impose an excise tax on opioid manufacturers, to make the funds collected through such tax available for opioid (including heroin) abuse prevention and treatment programs, and for other purposes.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*

1 **SECTION 1. SHORT TITLE.**

2       This Act may be cited as the “Excise Narcotics Dis-  
3 tribution in the Epidemic Act of 2019” or the “END the  
4 Epidemic Act of 2019”.

5 **SEC. 2. EXCISE TAX ON OPIOIDS.**

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

9 **“SEC. 4192. OPIOIDS.**

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

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

21       “(c) TAXABLE ACTIVE OPIOID.—For purposes of this  
22 section—

23       “(1) IN GENERAL.—The term ‘taxable active  
24 opioid’ means any controlled substance (as defined  
25 in section 102 of the Controlled Substances Act)  
26 manufactured in the United States which is opium,

1 an opiate, or any derivative thereof. Such term ex-  
 2 cludes a narcotic drug for maintenance treatment or  
 3 detoxification treatment if, to dispense the drug, a  
 4 practitioner must obtain a separate registration  
 5 under section 303(g) of the Controlled Substances  
 6 Act.

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

12 (b) CLERICAL AMENDMENTS.—

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

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

“SUBCHAPTER E. OTHER MEDICAL PRODUCTS”.

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

“Sec. 4192. Opioids.”.

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

4 **SEC. 3. GRANTS TO STATES FOR PREVENTION AND TREAT-**  
 5 **MENT OF OPIOID (INCLUDING HEROIN)**  
 6 **ABUSE.**

7 (a) IN GENERAL.—The Public Health Service Act is  
 8 amended by inserting after section 399V–6 (42 U.S.C.  
 9 280g–17) the following new section:

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

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

13 “(1) grants to States for research on opioids  
 14 (including heroin); and

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

17 “(A) establishing new addiction treatment  
 18 facilities for opioid addicts;

19 “(B) establishing sober living facilities for  
 20 recovering opioid addicts;

21 “(C) recruiting and increasing reimburse-  
 22 ment for certified mental health providers pro-  
 23 viding opioid abuse treatment in medically un-  
 24 derserved communities or communities with  
 25 high rates of opioid abuse;

1           “(D) expanding access to long-term, resi-  
2           dential treatment programs for opioid addicts  
3           and recovering addicts;

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

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

11          “(G) establishing or operating facilities to  
12          provide care for babies born with neonatal ab-  
13          stinence syndrome;

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

16          “(I) other opioid abuse prevention and  
17          treatment programs, as the Secretary deter-  
18          mines appropriate.

19          “(b) APPROPRIATION OF FUNDS.—From time to  
20          time, beginning in the second calendar year that begins  
21          after the date of enactment of this section, the Secretary  
22          of the Treasury shall transfer from the general fund of  
23          the Treasury an amount equal to the total amount of taxes  
24          collected under section 4192 of the Internal Revenue Code  
25          of 1986 to the Secretary of Health and Human Services

1 to carry out this section. Amounts transferred under this  
2 subsection shall remain available without further appro-  
3 priation until expended.”.

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

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