

**ESTIMATED REVENUE EFFECTS OF THE REVENUE PROVISIONS CONTAINED IN
THE "PROTECTING AMERICAN LUNGS AND REVERSING THE YOUTH TOBACCO EPIDEMIC ACT OF 2020,"
SCHEDULED FOR CONSIDERATION BY THE HOUSE OF REPRESENTATIVES ON FEBRUARY 28, 2020**

Fiscal Years 2020 - 2030

[Millions of Dollars]

Provision	Effective	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2020-25	2020-30
I. Indirect Tax Effects of Food and Drug Administration														
Provisions [1][2].....	various	---	-18	-106	-151	-167	-173	-173	-174	-177	-182	-181	-616	-1,503
V. Excise Tax on Nicotine Used in Vaping, Etc.														
1. Imposition of tax on nicotine for use in vaping, etc.....	amooi cqbmt 90da DOE	---	769	914	936	895	850	790	738	695	674	655	4,364	7,917
VI. Further Health Investments														
1. Below the deductible coverage of inhalers and nebulizers for HSA-eligible high deductible health plans [3].....	mba DOE	[4]	-68	-98	-129	-146	-157	-177	-189	-197	-206	-216	-597	-1,583
NET TOTAL		[4]	683	710	656	582	520	440	375	321	286	258	3,151	4,831

Joint Committee on Taxation

NOTE: Details may not add to totals due to rounding. The date of enactment is assumed to be July 1, 2020.

Legend for "Effective" column:

amooi = articles manufactured or imported in
cqbmt = calendar quarters beginning more than

mba = months beginning after
DOE = date of enactment

90da = 90 days after

[1] Estimate contains the following outlay effects, provided by the Congressional Budget Office.....	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>	<u>2020-25</u>	<u>2020-30</u>
	---	-1	-2	-4	-5	-6	-7	-7	-8	-9	-14	-17	-63
[2] Estimate includes the following budget effects:	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>	<u>2020-25</u>	<u>2020-30</u>
Total Revenue Effect.....	---	-20	-109	-154	-172	-178	-179	-182	-186	-191	-196	-633	-1,567
On-budget effects.....	---	-20	-109	-155	-173	-179	-180	-183	-187	-192	-196	-636	-1,573
Off-budget effects.....	---	[5]	[5]	1	1	1	1	1	1	1	[5]	3	6
[3] Estimate includes the following budget effects:	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>	<u>2020-25</u>	<u>2020-30</u>
Total Revenue Effect.....	[4]	-68	-98	-129	-146	-157	-177	-189	-197	-206	-216	-597	-1,583
On-budget effects.....	[4]	-52	-76	-99	-113	-121	-139	-150	-156	-163	-171	-461	-1,240
Off-budget effects.....	[4]	-16	-22	-30	-33	-36	-38	-39	-41	-43	-45	-137	-344

[4] Loss of less than \$500,000.

[5] Gain of less than \$500,000.