

114TH CONGRESS  
2D SESSION

# H. R. 4563

To amend the Internal Revenue Code of 1986 to provide a credit for research related to the development of a vaccine for the Zika virus.

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## IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 12, 2016

Mr. CLAWSON of Florida (for himself and Mr. MURPHY of Florida) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to provide a credit for research related to the development of a vaccine for the Zika virus.

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

3       **SECTION 1. SHORT TITLE.**

4       This Act may be cited as the “Zika Immunization  
5       Plan Act” or as the “ZIP Act”.

6       **SEC. 2. RESEARCH CREDIT FOR DEVELOPMENT OF ZIKA**  
7       **VIRUS VACCINE.**

8       (a) IN GENERAL.—Section 41(a) of the Internal Rev-  
9       enue Code of 1986 is amended by striking “and” at the  
10      end of paragraph (2), by striking the period at the end

1 of paragraph (3) and inserting “, and” and by adding at  
2 the end the following new paragraph:

3           “(4) 10 percent of so much of the qualified re-  
4           search expenses for the taxable year as relate to the  
5           development of a vaccine for the Zika virus which is  
6           intended for use in humans.”.

7           (b) EFFECTIVE DATE.—The amendments made by  
8 this section shall apply to taxable years ending after the  
9 date of the enactment of this Act.

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