

119TH CONGRESS  
1ST SESSION

# H. R. 1414

To amend the Internal Revenue Code of 1986 to restore the amount of  
the orphan drug tax credit.

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## IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 18, 2025

Mr. GOTTHEIMER (for himself, Mr. BACON, Mr. PANETTA, and Mr. SUOZZI)  
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 restore  
the amount of the orphan drug tax credit.

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 “Cameron’s Law”.

5 **SEC. 2. RESTORATION OF AMOUNT OF ORPHAN DRUG TAX**  
6 **CREDIT.**

7 (a) IN GENERAL.—Section 45C(a) of the Internal  
8 Revenue Code of 1986 is amended by striking “25 per-  
9 cent” and inserting “50 percent”.

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

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