

105TH CONGRESS  
1ST SESSION

# S. 293

To amend the Internal Revenue Code of 1986 to make permanent the credit for clinical testing expenses for certain drugs for rare diseases or conditions.

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## IN THE SENATE OF THE UNITED STATES

FEBRUARY 10, 1997

Mr. HATCH (for himself and Mr. BAUCUS) introduced the following bill; which was read twice and referred to the Committee on Finance

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## A BILL

To amend the Internal Revenue Code of 1986 to make permanent the credit for clinical testing expenses for certain drugs for rare diseases or conditions.

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. CREDIT FOR CERTAIN CLINICAL TESTING EX-**  
4       **PENSES MADE PERMANENT.**

5       (a) IN GENERAL.—Section 45C of the Internal Reve-  
6       nue Code of 1986 (relating to clinical testing expenses for  
7       certain drugs for rare diseases or conditions) is amended  
8       by striking subsection (e).

1       (b) EFFECTIVE DATE.—The amendment made by  
2 this section shall apply to amounts paid or incurred after  
3 May 31, 1997.

