

106TH CONGRESS
1ST SESSION

H. R. 977

To amend the Internal Revenue Code of 1986 to establish, and provide a checkoff for, a Biomedical Research Fund, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

MARCH 4, 1999

Mr. FORBES introduced the following bill; which was referred to the Committee on Ways and Means, and in addition to the Committee on Commerce, 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

A BILL

To amend the Internal Revenue Code of 1986 to establish, and provide a checkoff for, a Biomedical Research Fund, 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,*

3 **SECTION 1. DESIGNATION OF INCOME TAX PAYMENTS TO**
4 **BIOMEDICAL RESEARCH FUND.**

5 (a) IN GENERAL.—Subchapter A of chapter 61 of the
6 Internal Revenue Code of 1986 (relating to information
7 and returns) is amended by adding at the end the follow-
8 ing new part:

1 **“PART IX—DESIGNATION OF INCOME TAX**
 2 **PAYMENTS TO BIOMEDICAL RESEARCH FUND**

“Sec. 6098. Designation to Biomedical Research Fund.

3 **“SEC. 6098. DESIGNATION TO BIOMEDICAL RESEARCH**
 4 **FUND.**

5 “(a) IN GENERAL.—Every individual (other than a
 6 nonresident alien) whose adjusted income tax liability for
 7 the taxable year is \$5 or more may designate that \$5 shall
 8 be paid over to the Biomedical Research Fund in accord-
 9 ance with the provisions of section 9511. In the case of
 10 a joint return of husband and wife having an adjusted in-
 11 come tax liability of \$10 or more, each spouse may des-
 12 ignate that \$5 shall be paid to the fund.

13 “(b) ADJUSTED INCOME TAX LIABILITY.—For pur-
 14 poses of subsection (a), the term ‘adjusted income tax li-
 15 ability’ means, for any individual for any taxable year, the
 16 excess (if any) of—

17 “(1) the income tax liability (as defined in sec-
 18 tion 6096(b)) of the individual for the taxable year,
 19 over

20 “(2) any amount designated by the individual
 21 (and, in the case of a joint return, any amount des-
 22 ignated by the individual’s spouse) under section
 23 6096(a) for such taxable year.

24 “(c) MANNER AND TIME OF DESIGNATION.—

1 “(1) IN GENERAL.—A designation under sub-
2 section (a) may be made with respect to any taxable
3 year—

4 “(A) at the time of filing the return of the
5 tax imposed by chapter 1 for such taxable year,
6 or

7 “(B) at any other time (after the time of
8 filing the return of the tax imposed by chapter
9 1 for such taxable year) specified in regulations
10 prescribed by the Secretary.

11 Such designation shall be made in such manner as
12 the Secretary prescribes by regulations except that,
13 if such designation is made at the time of filing the
14 return of the tax imposed by chapter 1 for such tax-
15 able year, such designation shall be made either on
16 the first page of the return or on the page bearing
17 the taxpayer’s signature.

18 “(2) DESIGNATION FOR A PARTICULAR DIS-
19 EASE.—The Secretary shall provide a means by
20 which taxpayers may indicate, at the time of a des-
21 ignation under subsection (a), the disease with re-
22 spect to which the designated amount should be ap-
23 plied to biomedical research.”

24 (b) BIOMEDICAL RESEARCH FUND.—Subchapter A
25 of chapter 98 of such Code (relating to establishment of

1 trust funds) is amended by adding at the end the following
2 new section:

3 **“SEC. 9511. BIOMEDICAL RESEARCH FUND.**

4 “(a) CREATION OF TRUST FUND.—

5 “(1) IN GENERAL.—There is established in the
6 Treasury of the United States a trust fund to be
7 known as the ‘Biomedical Research Fund’.

8 “(2) ACCOUNTS IN TRUST FUND.—The Bio-
9 medical Research Fund shall consist of a separate
10 account for each disease with respect to which an
11 amount is designated under section 6098, and one
12 account (to be known as the ‘Miscellaneous Ac-
13 count’) for amounts designated under section 6098
14 for which no disease is indicated. Each such account
15 shall consist of such amounts as may be appro-
16 priated or credited to such account as provided in
17 this section or section 9602(b).

18 “(b) TRANSFERS TO TRUST FUND.—There are here-
19 by appropriated to each account within the Biomedical Re-
20 search Fund amounts equivalent to the amounts des-
21 ignated under section 6098 for the disease with respect
22 to which such account is established (or, in the case of
23 the Miscellaneous Account, the amounts designated under
24 section 6098 for which no disease is indicated).

1 “(c) EXPENDITURES.—The Secretary of Health and
2 Human Services shall distribute, as provided in appropria-
3 tion Acts, amounts in the accounts of the Biomedical Re-
4 search Fund for purposes of qualified research, to the ex-
5 tent that such amounts exceed the aggregate of all Federal
6 administrative costs attributable to the implementation of
7 section 6098, subsections (a) and (b) of this section, and
8 (with respect to such fund) section 9602.

9 “(d) PROHIBITION OF USE TO REPLACE APPROPRIA-
10 TIONS.—Amounts expended under subsection (c) shall be
11 used, with respect to qualified research regarding any dis-
12 ease, to supplement, not supplant, existing funding for
13 biomedical research with respect to such disease. No ex-
14 penditure shall be made under subsection (c) from any ac-
15 count during any fiscal year for which the annual amount
16 appropriated for the National Institutes of Health for bio-
17 medical research regarding the disease with respect to
18 which the account is established is less than the amount
19 so appropriated for the prior fiscal year.

20 “(e) QUALIFIED RESEARCH.—For purposes of this
21 section, the term ‘qualified research’ means, with respect
22 to any account of the Biomedical Research Fund, bio-
23 medical research conducted by the National Institutes of
24 Health regarding the disease with respect to which such

1 account is established (or, in the case of the Miscellaneous
2 Account, regarding any disease).”

3 (c) CLERICAL AMENDMENTS.—

4 (1) The table of parts for subchapter A of chap-
5 ter 61 of such Code is amended by adding at the
6 end the following new item:

“Part IX. Designation of income tax payments to Biomedical Re-
search Fund.”

7 (2) The table of sections for subchapter A of
8 chapter 98 of such Code is amended by adding at
9 the end the following new item:

“Sec. 9511. Biomedical Research Fund.”

10 (d) EFFECTIVE DATE.—The amendments made by
11 this section shall apply to taxable years beginning after
12 December 31, 1999.

○