

# PART H3

I

109TH CONGRESS  
1ST SESSION

## H. R. 370

To amend the Internal Revenue Code of 1986 to allow taxpayers to designate that part or all of any income tax refund be paid over for use in biomedical research conducted through the National Institutes of Health.

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### IN THE HOUSE OF REPRESENTATIVES

JANUARY 26, 2005

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

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## A BILL

To amend the Internal Revenue Code of 1986 to allow taxpayers to designate that part or all of any income tax refund be paid over for use in biomedical research conducted through the National Institutes of Health.

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 “Biomedical Research  
5 Assistance Voluntary Option Act”.

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1 **SEC. 2. DESIGNATION OF INCOME TAX OVERPAYMENTS TO**  
2 **FUND BIOMEDICAL RESEARCH.**

3 (a) GENERAL RULE.—Subchapter A of chapter 61 of  
4 the Internal Revenue Code of 1986 (relating to returns  
5 and records) is amended by adding at the end the fol-  
6 lowing new part:

7 **“PART IX—DESIGNATION OF INCOME TAX OVER-**  
8 **PAYMENTS TO FUND BIOMEDICAL RE-**  
9 **SEARCH**

“Sec. 6097. Designation of income tax overpayments.

10 **“SEC. 6097. DESIGNATION OF INCOME TAX OVERPAYMENTS.**

11 “(a) GENERAL RULE.—Every taxpayer who makes a  
12 return of the tax imposed by chapter 1 for any taxable  
13 year may designate that a specified portion (not less than  
14 \$1) of any overpayment of tax for such taxable year shall  
15 be used for biomedical research conducted through the  
16 National Institutes of Health.

17 “(b) MANNER AND TIME OF DESIGNATION.—Any  
18 designation under subsection (a) for any taxable year shall  
19 be made—

20 “(1) at the time of filing the return of the tax  
21 imposed by chapter 1 for such taxable year, and

22 “(2) in such manner as the Secretary may by  
23 regulation prescribe, except that such designation  
24 shall be made either on the first page of the return  
25 or on the page bearing the taxpayer’s signature.

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1       “(c) TREATMENT OF AMOUNTS DESIGNATED.—For  
2 purposes of this title, the amount designated by any tax-  
3 payer under subsection (a)—

4               “(1) shall be treated as being refunded to such  
5 taxpayer as of the last date prescribed for filing the  
6 return of tax imposed by chapter 1 (determined  
7 without regard to extensions) or, if later, the date  
8 the return is filed, and

9               “(2) shall be treated as a contribution made by  
10 such taxpayer on such date to the United States.”.

11       (b) CLERICAL AMENDMENT.—The table of parts for  
12 subchapter A of chapter 61 of such Code is amended by  
13 adding at the end thereof the following new item:

“PART IX. DESIGNATION OF INCOME TAX OVERPAYMENTS TO FUND  
BIOMEDICAL RESEARCH”.

14       (c) EFFECTIVE DATE.—The amendments made by  
15 this section shall apply to taxable years beginning after  
16 December 31, 2004.

17 **SEC. 3. AMOUNTS DESIGNATED TRANSFERRED TO NA-**  
18 **TIONAL INSTITUTES OF HEALTH.**

19       The Secretary of the Treasury shall, from time to  
20 time, transfer to the gift fund of the National Institutes  
21 of Health under section 1321(a)(33) of title 31, United  
22 States Code, the amounts designated under section 6097  
23 of the Internal Revenue Code of 1986 for use in bio-  
24 medical research conducted through the National Insti-

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1 tutes of Health. Amounts that otherwise would be appro-  
2 priated for the National Institutes of Health may not be  
3 offset by the amount of such transfers to the gift fund.

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