

109TH CONGRESS
2D SESSION

H. R. 5080

To provide for the expansion of human clinical trials qualifying for the orphan drug credit.

IN THE HOUSE OF REPRESENTATIVES

APRIL 4, 2006

Mr. BRADY of Texas introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To provide for the expansion of human clinical trials qualifying for the orphan drug 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 the “Orphan Drug Tax
5 Credit Act of 2006”.

6 **SEC. 2. EXPANSION OF HUMAN CLINICAL TRIALS QUALI-**
7 **FYING FOR ORPHAN DRUG CREDIT.**

8 (a) IN GENERAL.—Subclause (I) of section
9 45C(b)(2)(A)(ii) of the Internal Revenue Code of 1986 is
10 amended to read as follows:

1 “(I) after the date that the appli-
2 cation is filed for designation under
3 such section 526, and”.

4 (b) CONFORMING AMENDMENT.—Clause (i) of sec-
5 tion 45C(b)(2)(A) of such Code is amended by inserting
6 “which is” before “being” and by inserting before the
7 comma at the end “and which is designated under section
8 526 of such Act”.

9 (c) EFFECTIVE DATE.—The amendments made by
10 this Act shall apply to amounts paid or incurred after the
11 date of the enactment of this Act.

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