

111TH CONGRESS  
2D SESSION

# H. R. 6159

To amend the Internal Revenue Code of 1986 to allow a credit for infant formula rebates paid under the Special Supplemental Nutrition Program for Women, Infants, and Children.

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## IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 22, 2010

Mr. ELLSWORTH 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 allow a credit for infant formula rebates paid under the Special Supplemental Nutrition Program for Women, Infants, and Children.

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. BUSINESS CREDIT FOR INFANT FORMULA RE-**  
4                       **BATES PAID UNDER SPECIAL SUPPLE-**  
5                       **MENTAL NUTRITION PROGRAM FOR WOMEN,**  
6                       **INFANTS, AND CHILDREN.**

7       (a) IN GENERAL.—Subpart D of part IV of sub-  
8       chapter A of chapter 1 of the Internal Revenue Code of

1 1986 (relating to business related credits) is amended by  
 2 adding at the end the following new section:

3 **“SEC. 45R. INFANT FORMULA REBATES PAID UNDER SPE-**  
 4 **CIAL SUPPLEMENTAL NUTRITION PROGRAM**  
 5 **FOR WOMEN, INFANTS, AND CHILDREN.**

6 “(a) GENERAL RULE.—For purposes of section 38,  
 7 the infant formula rebate credit for any taxable year is  
 8 an amount equal to 10 percent of the aggregate qualified  
 9 infant formula rebates paid or incurred by the taxpayer  
 10 during the taxable year.

11 “(b) QUALIFIED INFANT FORMULA REBATE.—For  
 12 purposes of this section, the term ‘qualified infant formula  
 13 rebate’ means the rebate determined under the contract  
 14 awarded as a result of a bid to a State agency in response  
 15 to a rebate solicitation under section 17 of the Child Nu-  
 16 trition Act of 1966 (42 U.S.C. 1786).”.

17 (b) CREDIT ALLOWED AS PART OF GENERAL BUSI-  
 18 NESS CREDIT.—Section 38(b) of such Code (defining cur-  
 19 rent year business credit) is amended by striking “plus”  
 20 at the end of paragraph (34), by striking the period at  
 21 the end of paragraph (35) and inserting “, plus”, and by  
 22 adding at the end the following new paragraph:

23 “(36) the infant formula rebate credit deter-  
 24 mined under section 45R.”.

1       (c) CONFORMING AMENDMENT.—The table of sec-  
2       tions for subpart D of part IV of subchapter A of chapter  
3       1 of such Code is amended by adding at the end the fol-  
4       lowing new item:

“Sec. 45R. Infant formula rebates paid under special supplemental nutrition  
program for women, infants, and children.”.

5       (d) EFFECTIVE DATE.—The amendments made by  
6       this section shall apply to taxable years beginning after  
7       the date of the enactment of this Act.

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