

116TH CONGRESS
1ST SESSION

H. R. 3453

To amend the Internal Revenue Code of 1986 to allow for contributions to the Alzheimer’s Research and Caregiving Trust Fund, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

JUNE 24, 2019

Mr. SUOZZI (for himself, Mr. KING of New York, Ms. WATERS, and Mr. SMITH of New Jersey) introduced the following bill; which was referred to the Committee on Ways and Means, and in addition to the Committees on Energy and Commerce, and Education and Labor, 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 allow for contributions to the Alzheimer’s Research and Caregiving Trust 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. ALZHEIMER’S RESEARCH AND CAREGIVING**
4 **TRUST FUND.**

5 (a) IN GENERAL.—Subchapter A of chapter 98 of the
6 Internal Revenue Code of 1986 is amended by adding at
7 the end the following new section:

1 **“SEC. 9512. ALZHEIMER’S RESEARCH AND CAREGIVING**
2 **TRUST FUND.**

3 “(a) CREATION OF TRUST FUND.—There is estab-
4 lished in the Treasury of the United States a trust fund
5 to be known as the ‘Alzheimer’s Research and Caregiving
6 Trust Fund’ (referred to in this section as the ‘Trust
7 Fund’), consisting of such amounts as may be appro-
8 priated or credit to such Trust Fund as provided in this
9 section or section 9602(b).

10 “(b) TRANSFERS TO TRUST FUND.—There are here-
11 by appropriated to the Trust Fund amounts equivalent to
12 the amounts contributed under section 6097.

13 “(c) EXPENDITURES.—Amounts in the Trust Fund
14 shall be available, without further appropriations, as fol-
15 lows:

16 “(1) Fifty percent to the National Institutes of
17 Health to conduct or support research regarding the
18 treatment or cure of Alzheimer’s disease pursuant to
19 the Alzheimer’s Disease and Related Dementias Re-
20 search Act of 1992.

21 “(2) Fifty percent to the Administration on
22 Aging for education, counseling, respite, and other
23 supportive services under the Older Americans Act
24 of 1965 for the benefit of individuals with Alz-
25 heimer’s disease and of their families, caregivers,
26 and health care professionals.”.

(b) CLERICAL AMENDMENT.—The table of sections for subchapter A of chapter 98 of such Code is amended by adding at the end the following new item:

“Sec. 9512. Alzheimer’s Research and Caregiving Trust Fund.”.

SEC. 2. CONTRIBUTION TO THE ALZHEIMER’S RESEARCH AND CAREGIVING TRUST FUND.

(a) IN GENERAL.—Subchapter A of chapter 61 of the Internal Revenue Code of 1986 is amended by adding at the end the following new part:

“PART IX—CONTRIBUTION TO THE ALZHEIMER’S RESEARCH AND CAREGIVING TRUST FUND

“Sec. 6097. Contribution to the Alzheimer’s Research and Caregiving Trust Fund

“SEC. 6097. CONTRIBUTION TO THE ALZHEIMER’S RESEARCH AND CAREGIVING TRUST FUND.

“Every individual may elect, at the time of filing the return of the tax imposed by chapter 1, to contribute a whole dollar amount to be paid over to the Alzheimer’s Research and Caregiving Trust Fund.”.

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

“PART IX. CONTRIBUTION TO THE ALZHEIMER’S RESEARCH AND CAREGIVING TRUST FUND.”.

1 (c) EFFECTIVE DATE.—The amendments made by
2 this section shall apply to taxable years ending after De-
3 cember 31, 2019.

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