

105TH CONGRESS  
1ST SESSION

# H. R. 1169

To amend the Internal Revenue Code of 1986 to permanently extend the orphan drug credit.

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## IN THE HOUSE OF REPRESENTATIVES

MARCH 20, 1997

Mrs. JOHNSON of Connecticut (for herself, Mr. MATSUI, Mr. HOUGHTON, Mr. CRANE, Mr. HERGER, Mr. MCCRERY, Mrs. KENNELLY of Connecticut, Mr. ENGLISH of Pennsylvania, Mr. NEAL of Massachusetts, Mr. ENSIGN, Mr. CHRISTENSEN, Mr. WATKINS, Mr. COYNE, Mr. HULSHOF, Mrs. THURMAN, Mr. McDERMOTT, Mr. EHRlich, Ms. ESHOO, Mr. WAXMAN, Mr. DINGELL, Mr. DELAHUNT, Mr. FRANK of Massachusetts, Ms. ROYBAL-ALLARD, Mr. CHABOT, and Mr. TOWNS) 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 permanently extend 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. ORPHAN DRUG CREDIT MADE PERMANENT.**

4 (a) IN GENERAL.—Section 45C of the Internal Reve-  
5 nue Code of 1986 (relating to clinical testing expenses for  
6 certain drugs for rare diseases or conditions) is amended  
7 by striking subsection (e).

1       (b) EFFECTIVE DATE.—The amendment made by  
2 subsection (a) shall apply to amounts paid or incurred  
3 after May 31, 1997.

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