

108TH CONGRESS  
1ST SESSION

# H. R. 2931

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

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IN THE HOUSE OF REPRESENTATIVES

JULY 25, 2003

Mr. BRADY of Texas (for himself and Mr. MATSUI) introduced the following bill; which was referred to the Committee on Ways and Means

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## 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 2003”.

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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