

119TH CONGRESS
1ST SESSION

H. R. 1414

To amend the Internal Revenue Code of 1986 to restore the amount of
the orphan drug tax credit.

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 18, 2025

Mr. GOTTHEIMER (for himself, Mr. BACON, Mr. PANETTA, and Mr. SUOZZI)
introduced the following bill; which was referred to the Committee on
Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to restore
the amount of the orphan drug tax 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 “Cameron’s Law”.

5 **SEC. 2. RESTORATION OF AMOUNT OF ORPHAN DRUG TAX**
6 **CREDIT.**

7 (a) IN GENERAL.—Section 45C(a) of the Internal
8 Revenue Code of 1986 is amended by striking “25 per-
9 cent” and inserting “50 percent”.

1 (b) EFFECTIVE DATE.—The amendment made by
2 this section shall apply to taxable years beginning after
3 the date of the enactment of this Act.

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