

119<sup>TH</sup> CONGRESS  
1<sup>ST</sup> SESSION

# H. R. 4573

To amend the Internal Revenue Code of 1986 to provide a credit to small businesses for research activities related to the mitigation of certain drug threats.

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## IN THE HOUSE OF REPRESENTATIVES

JULY 21, 2025

Mr. NEGUSE (for himself, Mr. CISCOMANI, Ms. DEAN of Pennsylvania, Mr. BACON, Ms. DEXTER, and Mr. LAWLER) 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 provide a credit to small businesses for research activities related to the mitigation of certain drug threats.

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 “Innovate to Save Lives  
5 Act”.

1 **SEC. 2. CREDIT FOR RESEARCH ACTIVITIES OF SMALL**  
2 **BUSINESSES RELATED TO THE MITIGATION**  
3 **OF CERTAIN DRUG THREATS.**

4 (a) IN GENERAL.—Section 41(a) of the Internal Rev-  
5 enue Code of 1986 is amended by striking “and” at the  
6 end of paragraph (2), by striking the period at the end  
7 of paragraph (3) and inserting “, and”, and by adding  
8 at the end the following new paragraph:

9 “(4) in the case of a small business (as defined  
10 in subsection (b)(3)(D)(iii)), 10 percent of the quali-  
11 fied drug threat mitigation research expenses (as de-  
12 fined in subsection (i)) for the taxable year.”.

13 (b) DEFINITIONS.—Section 41 of such Code is  
14 amended by adding at the end the following new sub-  
15 section:

16 “(i) QUALIFIED DRUG THREAT MITIGATION RE-  
17 SEARCH EXPENSES.—For purposes of this section—

18 “(1) QUALIFIED DRUG THREAT MITIGATION RE-  
19 SEARCH EXPENSES.—The term ‘qualified drug  
20 threat mitigation research expenses’ means the  
21 qualified research expenses which would be deter-  
22 mined under subsection (b) if ‘qualified drug threat  
23 mitigation research’ were substituted for ‘qualified  
24 research’ each place it appears therein.

25 “(2) QUALIFIED DRUG THREAT MITIGATION RE-  
26 SEARCH.—The term ‘qualified drug threat mitiga-

1       tion research’ means qualified research which is un-  
2       dertaken for the purpose of discovering information  
3       related to mitigating or treating the effects of the  
4       use of a specified drug or to preventing, diverting,  
5       or intervening in such use. Such term shall not in-  
6       clude any clinical research unless such research com-  
7       plies with the policies and guidelines of the National  
8       Institutes of Health for clinical research.

9               “(3) SPECIFIED DRUG.—

10              “(A) IN GENERAL.—The term ‘specified  
11       drug’ means any emerging drug, fentanyl,  
12       fentanyl-related substance, or methamphet-  
13       amine.

14              “(B) EMERGING DRUG.—The term ‘emerg-  
15       ing drug’ means a drug designated as an  
16       emerging drug threat under section 709(c) of  
17       the Office of National Drug Control Policy Re-  
18       authorization Act of 1998 (21 U.S.C. 1708(c)).  
19       Such term shall include any such drug for any  
20       taxable year if such designation is in effect  
21       under such section at any time during such tax-  
22       able year.

23              “(C) FENTANYL-RELATED SUBSTANCE.—

24       The term ‘fentanyl-related substance’ means  
25       any substance that is structurally related to

1 fentanyl by 1 or more of the following modifica-  
2 tions:

3 “(i) By replacement of the phenyl por-  
4 tion of the phenethyl group by any mono-  
5 cycle, whether or not further substituted in  
6 or on the monocycle.

7 “(ii) By substitution in or on the  
8 phenethyl group with alkyl, alkenyl,  
9 alkoxy, hydroxyl, halo, haloalkyl, amino, or  
10 nitro groups.

11 “(iii) By substitution in or on the pi-  
12 peridine ring with alkyl, alkenyl, alkoxy,  
13 ester, ether, hydroxyl, halo, haloalkyl,  
14 amino, or nitro groups.

15 “(iv) By replacement of the aniline  
16 ring with any aromatic monocycle whether  
17 or not further substituted in or on the aro-  
18 matic monocycle.

19 “(v) By replacement of the N-pro-  
20 pionyl group with another acyl group.”

21 (c) EFFECTIVE DATE.—The amendments made by  
22 this section shall apply to taxable years beginning after  
23 the date of the enactment of this Act.

24 (d) GAO REPORT.—5 years after the date of the en-  
25 actment of this Act, the Comptroller General shall submit

1 a written report to Congress regarding the amount of tax  
2 credits allowed under section 41(a)(4) of the Internal Rev-  
3 enue Code of 1986 for qualified drug threat mitigation  
4 expenses and the types of qualified drug threat mitigation  
5 research with respect to which such credits were allowed.  
6 The Comptroller General shall ensure that the data in  
7 such report is anonymous and that any studies undertaken  
8 to prepare such report do not impede qualified drug threat  
9 mitigation research.

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