

**AMENDMENT TO THE
SENATE AMENDMENT TO H.R. 1
OFFERED BY MS. STRICKLAND OF WASHINGTON**

In subtitle A of title VII, at the appropriate place,
insert the following new section:

1 **SEC. _____. SPECIAL RULE TO PROVIDE A TAX CREDIT**
2 **BOOST TO INCENTIVIZE RARE DISEASE RE-**
3 **SEARCH IN MINORITY AND TRIBAL POPU-**
4 **LATIONS.**

5 (a) IN GENERAL.—Section 45C(d) is amended by
6 adding at the end the following new paragraph:

7 “(5) SPECIAL RULE TO PROVIDE A TAX CREDIT
8 BOOST TO INCENTIVIZE RARE DISEASE RESEARCH IN
9 MINORITY AND TRIBAL POPULATIONS.—In the case
10 of a corporation conducting clinical testing with an
11 emphasis on minority and Tribal populations with
12 rare diseases or conditions, there shall be allowed as
13 a one-time increase to the amount of credit deter-
14 mined under subsection (a) an amount equal to 3.5
15 percent of the amount of credit so determined.”.

1 (b) EFFECTIVE DATE.—The amendment made by
2 this section shall apply with respect to taxable years begin-
3 ning after December 31, 2025.

