

117TH CONGRESS
1ST SESSION

H. R. 3880

To amend the Internal Revenue Code of 1986 to allow for contributions to the Alzheimer’s Research and Caregiving Trust Fund, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

JUNE 14, 2021

Mr. SUOZZI (for himself, Mr. FITZPATRICK, Ms. WATERS, Mr. SMITH of New Jersey, Mrs. AXNE, Mr. CICILLINE, Mr. GARAMENDI, Ms. MOORE of Wisconsin, Mr. O’HALLERAN, Mr. RASKIN, Mr. RESCHENTHALER, Mr. RUPPERSBERGER, Ms. SÁNCHEZ, and Mr. TRONE) introduced the following bill; which was referred to the Committee on Ways and Means, and in addition to the Committees on Energy and Commerce, and Education and Labor, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned

A BILL

To amend the Internal Revenue Code of 1986 to allow for contributions to the Alzheimer’s Research and Caregiving Trust Fund, and for other purposes.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

1 **SECTION 1. ALZHEIMER'S RESEARCH AND CAREGIVING**
2 **TRUST FUND.**

3 (a) IN GENERAL.—Subchapter A of chapter 98 of the
4 Internal Revenue Code of 1986 is amended by adding at
5 the end the following new section:

6 **“SEC. 9512. ALZHEIMER'S RESEARCH AND CAREGIVING**
7 **TRUST FUND.**

8 “(a) CREATION OF TRUST FUND.—There is estab-
9 lished in the Treasury of the United States a trust fund
10 to be known as the ‘Alzheimer’s Research and Caregiving
11 Trust Fund’ (referred to in this section as the ‘Trust
12 Fund’), consisting of such amounts as may be appro-
13 priated or credit to such Trust Fund as provided in this
14 section or section 9602(b).

15 “(b) TRANSFERS TO TRUST FUND.—There are here-
16 by appropriated to the Trust Fund amounts equivalent to
17 the amounts contributed under section 6097.

18 “(c) EXPENDITURES.—Amounts in the Trust Fund
19 shall be available, without further appropriations, as fol-
20 lows:

21 “(1) Fifty percent to the National Institutes of
22 Health to conduct or support research regarding the
23 treatment or cure of Alzheimer’s disease pursuant to
24 the Alzheimer’s Disease and Related Dementias Re-
25 search Act of 1992.

“Sec. 9512. Alzheimer’s Research and Caregiving Trust Fund.”.

(a) IN GENERAL.—Subchapter A of chapter 61 of the Internal Revenue Code of 1986 is amended by adding at the end the following new part:

“Sec. 6097. Contribution to the Alzheimer’s Research and Caregiving Trust Fund

19 “Every individual may elect, at the time of filing the
20 return of the tax imposed by chapter 1, to contribute a
21 whole dollar amount to be paid over to the Alzheimer’s
22 Research and Caregiving Trust Fund.”.

1 (b) CLERICAL AMENDMENT.—The table of parts for
2 such subchapter A of such Code is amended by adding
3 at the end the following new item:

“PART IX. CONTRIBUTION TO THE ALZHEIMER’S RESEARCH AND
CAREGIVING TRUST FUND.”.

4 (c) EFFECTIVE DATE.—The amendments made by
5 this section shall apply to taxable years ending after De-
6 cember 31, 2021.

○