

118TH CONGRESS
2D SESSION

H. R. 7090

To amend the Internal Revenue Code of 1986 to exclude from gross income certain compensation to clinical trial participants.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 25, 2024

Mr. KELLY of Pennsylvania (for himself and Ms. HOULAHAN) 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 exclude from gross income certain compensation to clinical trial participants.

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. EXCLUSION OF COMPENSATION PROVIDED TO**
4 **PARTICIPANTS IN CLINICAL TRIALS.**

5 (a) IN GENERAL.—Part III of subchapter B of chap-
6 ter 1 of the Internal Revenue Code of 1986 is amended
7 by inserting after section 139I the following new section:

8 **“SEC. 139J. CLINICAL TRIAL PAYMENTS.**

9 “(a) IN GENERAL.—Gross income shall not include
10 any amount received by an individual as payment or reim-

1 bursement for participation in an approved clinical trial
2 (including amounts paid or reimbursed for meals, lodging,
3 or other travel expenses incurred in connection with such
4 participation).

5 “(b) APPROVED CLINICAL TRIAL.—The term ‘ap-
6 proved clinical trial’ has the meaning given such term in
7 section 2709(d)(1) of the Public Health Service Act (42
8 U.S.C. 300gg–8(d)(1)).”.

9 (b) CLERICAL AMENDMENT.—The table of sections
10 for part III of subchapter B of chapter 1 of such Code
11 is amended by inserting after the item relating to section
12 139I the following new item:

“Sec. 139J. Clinical trial payments.”.

13 (c) EFFECTIVE DATE.—The amendment made by
14 this section shall apply to amounts paid after December
15 31, 2023.

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