

## S 88

### Ethical Stem Cell Research Tax Credit Act of 2011

**Congress:** 112 (2011–2013, Ended)

**Chamber:** Senate

**Policy Area:** Taxation

**Introduced:** Jan 25, 2011

**Current Status:** Read twice and referred to the Committee on Finance.

**Latest Action:** Read twice and referred to the Committee on Finance. (Jan 25, 2011)

**Official Text:** <https://www.congress.gov/bill/112th-congress/senate-bill/88>

### Sponsor

**Name:** Sen. Vitter, David [R-LA]

**Party:** Republican • **State:** LA • **Chamber:** Senate

### Cosponsors

*No cosponsors are listed for this bill.*

### Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Jan 25, 2011

### Subjects & Policy Tags

#### Policy Area:

Taxation

### Related Bills

*No related bills are listed.*

### Summary (as of Jan 25, 2011)

Ethical Stem Cell Research Tax Credit Act of 2011- Amends the Internal Revenue Code to allow a tax credit for 30% of qualified stem cell research expenses paid or incurred in a taxable year. Defines "qualified stem cell research expenses" as expenses for carrying out basic and applied research to develop techniques for the isolation, derivation, production, testing, and human clinical use of stem cells that may result in improved understanding of or treatments for diseases and other adverse health conditions. Prohibits a tax credit for any research expenses that may involve: (1) the creation of a human embryo for research purposes; (2) the destruction of or discarding of, or risk of injury to, a human embryo; or (3) the use of any stem cell for prohibited purposes.

### Actions Timeline

- **Jan 25, 2011:** Introduced in Senate
- **Jan 25, 2011:** Read twice and referred to the Committee on Finance