

# HR 6979

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.

**Congress:** 118 (2023–2025, Ended)  
**Chamber:** House  
**Policy Area:** Taxation  
**Introduced:** Jan 11, 2024  
**Current Status:** Referred to the House Committee on Ways and Means.  
**Latest Action:** Referred to the House Committee on Ways and Means. (Jan 11, 2024)  
**Official Text:** <https://www.congress.gov/bill/118th-congress/house-bill/6979>

## Sponsor

**Name:** Rep. Neguse, Joe [D-CO-2]  
**Party:** Democratic • **State:** CO • **Chamber:** House

## Cosponsors (6 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Bacon, Don [R-NE-2]	R · NE		Jan 11, 2024
Rep. Ciscomani, Juan [R-AZ-6]	R · AZ		Jan 11, 2024
Rep. Dean, Madeleine [D-PA-4]	D · PA		Jan 11, 2024
Rep. Lawler, Michael [R-NY-17]	R · NY		Jan 11, 2024
Rep. Trone, David J. [D-MD-6]	D · MD		Jan 11, 2024
Rep. Molinaro, Marcus J. [R-NY-19]	R · NY		Apr 5, 2024

## Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Jan 11, 2024

## Subjects & Policy Tags

### Policy Area:

Taxation

## Related Bills

No related bills are listed.

## Summary (as of Jan 11, 2024)

This bill allows certain small businesses a new tax credit for 10% of their qualified drug threat mitigation research expenses. Such expenses include research into mitigating or treating the effects of specified drugs, including any emerging drugs, fentanyl, a fentanyl-related substance, or methamphetamine.

## Actions Timeline

---

- **Jan 11, 2024:** Introduced in House
- **Jan 11, 2024:** Referred to the House Committee on Ways and Means.