

HR 7418

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

Congress: 118 (2023–2025, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Feb 20, 2024

Current Status: Referred to the House Committee on Ways and Means.

Latest Action: Referred to the House Committee on Ways and Means. (Feb 20, 2024)

Official Text: <https://www.congress.gov/bill/118th-congress/house-bill/7418>

Sponsor

Name: Rep. Kelly, Mike [R-PA-16]

Party: Republican • State: PA • Chamber: House

Cosponsors (3 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Houlahan, Chrissy [D-PA-6]	D · PA		Feb 20, 2024
Rep. Pappas, Chris [D-NH-1]	D · NH		Apr 9, 2024
Rep. Wenstrup, Brad R. [R-OH-2]	R · OH		Apr 9, 2024

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Feb 20, 2024

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
118 HR 7090	Related bill	Dec 17, 2024: Referred to the Subcommittee on Health.

Summary (as of Feb 20, 2024)

This bill excludes from gross income, for income tax purposes, any amount received by an individual as a qualified clinical trial payment. Such payments include amounts paid to an individual or a dependent of the individual as compensation for participation in an approved clinical trial (i.e., a trial conducted in relation to the prevention, detection, or treatment of cancer or other disease or condition) or as reimbursement or payment of reasonable and necessary expenses incurred in connection with the individual's participation in an approved clinical trial.

## Actions Timeline

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- **Feb 20, 2024:** Introduced in House
- **Feb 20, 2024:** Referred to the House Committee on Ways and Means.