

117TH CONGRESS
1ST SESSION

S. 2101

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 SENATE OF THE UNITED STATES

JUNE 17, 2021

Mr. BLUMENTHAL introduced the following bill; which was read twice and referred to the Committee on Finance

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,*

3 **SECTION 1. ALZHEIMER’S RESEARCH AND CAREGIVING**
4 **TRUST FUND.**

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

1 **“SEC. 9512. ALZHEIMER’S RESEARCH AND CAREGIVING**
 2 **TRUST FUND.**

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

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

13 “(c) EXPENDITURES.—

14 “(1) IN GENERAL.—Subject to paragraph (2),
 15 amounts in the Trust Fund shall be available, with-
 16 out further appropriation, as follows:

17 “(A) 50 percent to the National Institutes
 18 of Health to conduct or support research re-
 19 garding the treatment or cure of Alzheimer’s
 20 disease pursuant to the Alzheimer’s Disease
 21 and Related Dementias Research Act of 1992.

22 “(B) 50 percent to the Administration on
 23 Aging for education, counseling, respite, and
 24 other supportive services under the Older Amer-
 25 icans Act of 1965 for the benefit of individuals

1 with Alzheimer’s disease and their families,
 2 caregivers, and health care professionals.

3 “(2) ADDITIONAL FUNDING.—The amounts
 4 made available under paragraph (1) shall be—

5 “(A) in addition to any other amounts ap-
 6 propriated to the National Institutes of Health
 7 or the Administration on Aging for any pur-
 8 poses described in such paragraph under any
 9 other provisions of law, and

10 “(B) used to supplement and not supplant
 11 such other amounts.”.

12 (b) CLERICAL AMENDMENT.—The table of sections
 13 for subchapter A of chapter 98 of the Internal Revenue
 14 Code of 1986 is amended by adding at the end the fol-
 15 lowing new item:

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

16 **SEC. 2. CONTRIBUTION TO THE ALZHEIMER’S RESEARCH**
 17 **AND CAREGIVING TRUST FUND.**

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

21 **“PART IX—CONTRIBUTION TO THE ALZHEIMER’S**
 22 **RESEARCH AND CAREGIVING TRUST FUND**

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

1 **“SEC. 6097. CONTRIBUTION TO THE ALZHEIMER’S RE-**
 2 **SEARCH AND CAREGIVING TRUST FUND.**

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

7 (b) CLERICAL AMENDMENT.—The table of parts for
 8 subchapter A of chapter 61 of the Internal Revenue Code
 9 of 1986 is amended by adding at the end the following
 10 new item:

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

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

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