

Trust Fund created under section 9509 of the Internal Revenue Code of 1986 (26 U.S.C. 9509).”

**COORDINATION WITH SUPERFUND REAUTHORIZATION**

Pub. L. 99-509, title VIII, §8033(c)(2), Oct. 21, 1986, 100 Stat. 1961, provided that: “If the Superfund Amendments and Reauthorization Act of 1986 [Pub. L. 99-499, see Short Title of 1986 Amendment note set out under section 9601 of Title 42, The Public Health and Welfare] is enacted—

“(A) subsection (a) of this section shall be applied by substituting ‘section 9508’ for ‘section 9506’.

“(B) section 9507 of the Internal Revenue Code of 1954 [now 1986], as added by this section, is hereby redesignated as section 9509 of such Code, and

“(C) in lieu of the amendment made by subsection (b), the table of sections for subchapter A of chapter 98 of such Code is amended by adding after the item relating to section 9508 the following new item:

“‘Sec. 9509. Oil Spill Liability Trust Fund.’”

**§ 9510. Vaccine Injury Compensation Trust Fund**

**(a) Creation of Trust Fund**

There is established in the Treasury of the United States a trust fund to be known as the “Vaccine Injury Compensation Trust Fund”, consisting of such amounts as may be appropriated or credited to such Trust Fund as provided in this section or section 9602(b).

**(b) Transfers to Trust Fund**

**(1) In general**

There are hereby appropriated to the Vaccine Injury Compensation Trust Fund amounts equivalent to the net revenues received in the Treasury from the tax imposed by section 4131 (relating to tax on certain vaccines).

**(2) Net revenues**

For purposes of paragraph (1), the term “net revenues” means the amount estimated by the Secretary based on the excess of—

(A) the taxes received in the Treasury under section 4131 (relating to tax on certain vaccines), over

(B) the decrease in the tax imposed by chapter 1 resulting from the tax imposed by section 4131.

**(3) Limitation on transfers to Vaccine Injury Compensation Trust Fund**

No amount may be appropriated to the Vaccine Injury Compensation Trust Fund on and after the date of any expenditure from the Trust Fund which is not permitted by this section. The determination of whether an expenditure is so permitted shall be made without regard to—

(A) any provision of law which is not contained or referenced in this title or in a revenue Act, and

(B) whether such provision of law is a subsequently enacted provision or directly or indirectly seeks to waive the application of this paragraph.

**(c) Expenditures from Trust Fund**

**(1) In general**

Amounts in the Vaccine Injury Compensation Trust Fund shall be available, as provided in appropriation Acts, only for—

(A) the payment of compensation under subtitle 2 of title XXI of the Public Health

Service Act (as in effect on October 18, 2000) for vaccine-related injury or death with respect to any vaccine—

(i) which is administered after September 30, 1988, and

(ii) which is a taxable vaccine (as defined in section 4132(a)(1)) at the time compensation is paid under such subtitle 2, or

(B) the payment of all expenses of administration (but not in excess of \$9,500,000 for any fiscal year) incurred by the Federal Government in administering such subtitle.

**(2) Transfers for certain repayments**

**(A) In general**

The Secretary shall pay from time to time from the Vaccine Injury Compensation Trust Fund into the general fund of the Treasury amounts equivalent to amounts paid under section 4132(b) and section 6416 with respect to the taxes imposed by section 4131.

**(B) Transfers based on estimates**

Transfers under subparagraph (A) shall be made on the basis of estimates by the Secretary, and proper adjustments shall be made in the amounts subsequently transferred to the extent prior estimates were in excess of or less than the amounts required to be transferred.

**(d) Liability of United States limited to amount in Trust Fund**

**(1) General rule**

Any claim filed against the Vaccine Injury Compensation Trust Fund may be paid only out of such Trust Fund.

**(2) Coordination with other provisions**

Nothing in the National Childhood Vaccine Injury Act of 1986 (or in any amendment made by such Act) shall authorize the payment by the United States Government of any amount with respect to any such claim out of any source other than the Vaccine Injury Compensation Trust Fund.

**(3) Order in which unpaid claims to be paid**

If at any time the Vaccine Injury Compensation Trust Fund has insufficient funds to pay all of the claims out of such Trust Fund at such time, such claims shall, to the extent permitted under paragraph (1) be paid in full in the order in which they are finally determined.

(Added Pub. L. 100-203, title IX, §9202(a), Dec. 22, 1987, 101 Stat. 1330-330; amended Pub. L. 100-647, title II, §2006(b), Nov. 10, 1988, 102 Stat. 3613; Pub. L. 101-239, title VII, §7841(g)(1), Dec. 19, 1989, 103 Stat. 2429; Pub. L. 103-66, title XIII, §13421(b), Aug. 10, 1993, 107 Stat. 566; Pub. L. 105-277, div. C, title XV, §1504(a), div. J, title IV, §4003(d), Oct. 21, 1998, 112 Stat. 2681-741, 2681-909; Pub. L. 106-170, title V, §523(b)(1), (2), Dec. 17, 1999, 113 Stat. 1927; Pub. L. 106-554, §1(a)(7) [title III, §318(f)], Dec. 21, 2000, 114 Stat. 2763, 2763A-646.)

**REFERENCES IN TEXT**

The Public Health Service Act, referred to in subsec. (c)(1)(A), is act July 1, 1944, ch. 373, 58 Stat. 682, as

amended. Subtitle 2 of title XXI of the Public Health Service Act is classified generally to part 2 (§300aa-10 et seq.) of subchapter XIX of chapter 6A of Title 42, The Public Health and Welfare. For complete classification of this Act to the Code, see Short Title note set out under section 201 of Title 42 and Tables.

The National Childhood Vaccine Injury Act of 1986, referred to in subsec. (d)(2), is title III of Pub. L. 99-660, Nov. 14, 1986, 100 Stat. 3755, as amended, which is classified principally to subchapter XIX (§300aa-1 et seq.) of chapter 6A of Title 42. For complete classification of this Act to the Code, see Short Title of 1986 Amendments note set out under section 201 of Title 42 and Tables.

#### AMENDMENTS

2000—Subsec. (c)(1)(A). Pub. L. 106-554 substituted “October 18, 2000” for “December 31, 1999”.

1999—Subsec. (b)(3). Pub. L. 106-170, §523(b)(1), repealed Pub. L. 105-277, §1504(a)(2). See 1998 Amendment note below.

Subsec. (c)(1). Pub. L. 106-170, §523(b)(1), repealed Pub. L. 105-277, §1504(a)(1). See 1998 Amendment note below.

Subsec. (c)(1)(A). Pub. L. 106-170, §523(b)(2), substituted “December 31, 1999” for “August 5, 1997”.

1998—Subsec. (b)(3). Pub. L. 105-277, §4003(d)(2), added par. (3).

Pub. L. 105-277, §1504(a)(2), which directed amendment of subsec. (b) by adding a new par. (3) at the end, was repealed by Pub. L. 106-170, §523(b)(1).

Subsec. (c)(1). Pub. L. 105-277, §4003(d)(1), amended heading and text of par. (1) generally. Prior to amendment, text read as follows: “Amounts in the Vaccine Injury Compensation Trust Fund shall be available, as provided in appropriation Acts, only for the payment of compensation under subtitle 2 of title XXI of the Public Health Service Act (as in effect on the date of the enactment of this section) for vaccine-related injury or death with respect to vaccines administered after September 30, 1988, or for the payment of all expenses of administration (but not in excess of \$6,000,000 for any fiscal year) incurred by the Federal Government in administering such subtitle.”

Pub. L. 105-277, §1504(a)(1), which directed the general amendment of par. (1), was repealed by Pub. L. 106-170, §523(b)(1).

1993—Subsec. (c)(1). Pub. L. 103-66 struck out “and before October 1, 1992,” after “September 30, 1988.”

1989—Subsec. (c)(1). Pub. L. 101-239 inserted before period at end “, or for the payment of all expenses of administration (but not in excess of \$6,000,000 for any fiscal year) incurred by the Federal Government in administering such subtitle”.

1988—Subsec. (a). Pub. L. 100-647 inserted “appropriated or” before “credited” and “this section or” before “section 9602(b)”.

#### EFFECTIVE DATE OF 1999 AMENDMENT

Amendment by Pub. L. 106-170 effective as if included in the provisions of the Omnibus Consolidated and Emergency Supplemental Appropriations Act, 1999, Pub. L. 105-277, to which such amendment relates, see section 523(b)(3) of Pub. L. 106-170, set out as a note under section 4132 of this title.

#### EFFECTIVE DATE OF 1998 AMENDMENT

Pub. L. 105-277, div. C, title XV, §1504(b), Oct. 21, 1998, 112 Stat. 2681-742, which provided that the amendments made to this section by Pub. L. 105-277, §1504, were to take effect as if included in the provisions of the Taxpayer Relief Act of 1997, Pub. L. 105-34, to which they related, was repealed by Pub. L. 106-170, title V, §523(b)(1), Dec. 17, 1999, 113 Stat. 1927.

Amendment by section 4003(d) of Pub. L. 105-277 effective as if included in the provision of the Taxpayer Relief Act of 1997, Pub. L. 105-34, to which such amendment relates, see section 4003(l) of Pub. L. 105-277, set out as a note under section 86 of this title.

#### EFFECTIVE DATE OF 1989 AMENDMENT

Pub. L. 101-239, title VII, §7841(g)(2), Dec. 19, 1989, 103 Stat. 2429, provided that: “The amendment made by

paragraph (1) [amending this section] shall apply to fiscal years beginning after September 30, 1989.”

#### EFFECTIVE DATE OF 1988 AMENDMENT

Amendment by Pub. L. 100-647 effective as if included in the amendments made by section 9201 of the Omnibus Budget Reconciliation Act of 1987, Pub. L. 100-203, see section 2006(c) of Pub. L. 100-647, set out as a note under section 4132 of this title.

#### EFFECTIVE DATE

Pub. L. 100-203, title IX, §9202(c), Dec. 22, 1987, 101 Stat. 1330-331, provided that: “The amendments made by this section [enacting this section] shall take effect on January 1, 1988.”

### § 9511. Patient-Centered Outcomes Research Trust Fund

#### (a) Creation of Trust Fund

There is established in the Treasury of the United States a trust fund to be known as the “Patient-Centered Outcomes Research Trust Fund” (hereafter in this section referred to as the “PCORTF”), consisting of such amounts as may be appropriated or credited to such Trust Fund as provided in this section and section 9602(b).

#### (b) Transfers to Fund

##### (1) Appropriation

There are hereby appropriated to the Trust Fund the following:

- (A) For fiscal year 2010, \$10,000,000.
- (B) For fiscal year 2011, \$50,000,000.
- (C) For fiscal year 2012, \$150,000,000.
- (D) For fiscal year 2013—

(i) an amount equivalent to the net revenues received in the Treasury from the fees imposed under subchapter B of chapter 34 (relating to fees on health insurance and self-insured plans) for such fiscal year; and

(ii) \$150,000,000.

(E) For each of fiscal years 2014, 2015, 2016, 2017, 2018, and 2019—

(i) an amount equivalent to the net revenues received in the Treasury from the fees imposed under subchapter B of chapter 34 (relating to fees on health insurance and self-insured plans) for such fiscal year; and

(ii) \$150,000,000.

The amounts appropriated under subparagraphs (A), (B), (C), (D)(ii), and (E)(ii) shall be transferred from the general fund of the Treasury, from funds not otherwise appropriated.

##### (2) Trust Fund transfers

In addition to the amounts appropriated under paragraph (1), there shall be credited to the PCORTF the amounts transferred under section 1183 of the Social Security Act.

##### (3) Limitation on transfers to PCORTF

No amount may be appropriated or transferred to the PCORTF on and after the date of any expenditure from the PCORTF which is not an expenditure permitted under this section. The determination of whether an expenditure is so permitted shall be made without regard to—