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INCOME TAX CHECKOFF: BREAST CANCER RESEARCH

House Bills 6119 and 6120
Sponsor: Rep. Patricia Birkholz
Committee: Tax Policy

Complete to 6-3-02

A SUMMARY OF HOUSE BILLS 6119 AND 6120 AS INTRODUCED 5-23-02

The bills would create an income tax checkoff for breast cancer research, and establish a fund to receive donations. Money in the fund would be used to fund breast cancer research and education. The bills are tie-barred.

House Bill 6119 would amend the Income Tax Act (MCL 206.438) to allow, for the 2001 tax year and subsequent years, a taxpayer to designate on his or her annual income tax return a contribution of \$2 or more from the person's tax refund to "Amanda's Fund for Breast Cancer Research". If a person's refund was not sufficient to make a contribution, he or she could still designate a contribution amount and that amount would be added to the person's tax liability for the next year. The bill would require that the tax designation described in the bill be clearly and unambiguously marked on the first page of the state income tax return.

Each year that the contribution designation was in effect, the legislature would have to make an appropriation of the net proceeds (total contributions less the amount appropriated to the treasury department to implement the bill) of the cumulative contributions made by taxpayers under the bill from the general fund for deposit into the "Amanda's Fund for Breast Cancer Research", to be used solely for the purposes of that fund (as proposed in House Bill 6120).

House Bill 6120 would create the Amanda's Fund for Cancer Research Act. It would create the "Amanda's Fund for Breast Cancer Research" in the Department of Community Health to provide funds to promote research in Michigan relating to breast cancer. The state treasurer would credit to the fund all amounts appropriated to the fund under the provisions of House Bill 6119 (the net proceeds of income tax checkoff contributions). The state treasurer would direct the investment of the fund. Money in the fund at the close of the year would remain in the fund and not lapse to the general fund.

Money in the fund could be used only for the purposes of the bill. The Department of Community Health would be required to:

- Support the development of a statewide breast cancer research plan;
- Provide information to the public about the value of breast cancer research and early detection;
- Develop and publicize criteria for proposals to be funded under the bill
- Review and approve proposals for funding.

The department would determine which proposals to fund, including proposals for applied breast cancer research and community education programs to raise awareness through county, city, or township programs. Proposals could be submitted only by individuals, groups and institutions with an interest in breast cancer research, and priority for funding would be given to proposals submitted by applicants that are located in Michigan and that conduct research or perform other applicable activities in the state. Money in the fund could also be used as matching funds for a federal grant or a grant from the National Cancer Institute.

Money would be available to distribute after it was appropriated to the fund, and available money would have to be appropriated each year.

Analyst: D. Martens

■ This analysis was prepared by nonpartisan House staff for use by House members in their deliberations, and does not constitute an official statement of legislative intent.