

HOUSE BILL 1000

Unofficial Copy
Q3

2004 Regular Session
(4lr1786)

ENROLLED BILL

-- *Ways and Means/Budget and Taxation* --

Introduced by **Delegates Barkley, Amedori, Anderson, Arnick, Aumann, Bartlett, Barve, Bates, Benson, Bobo, Bohanan, Boschert, Boteler, Boutin, Bozman, Branch, Bromwell, Bronrott, Brown, Burns, Busch, Cadden, Cane, Cardin, Carter, G. Clagett, V. Clagett, Cluster, Conroy, Conway, Costa, Cryor, C. Davis, D. Davis, DeBoy, Donoghue, Doory, Dumais, Dwyer, Eckardt, Edwards, Elliott, Elmore, Feldman, Franchot, Frank, Frush, Fulton, Gaines, Gilleland, Glassman, Goldwater, Goodwin, Gordon, Griffith, Gutierrez, Haddaway, Hammen, Harrison, Haynes, Healey, Heller, Hennessy, Hixson, Hogan, Holmes, Howard, Hubbard, Hurson, Impallaria, James, Jameson, Jennings, Jones, Kach, Kaiser, Kelley, Kelly, King, Kirk, Krebs, Krysiak, Lee, Leopold, Love, Madaleno, Malone, Mandel, Marriott, McComas, McConkey, McDonough, McHale, McIntosh, McKee, McMillan, Menes, Miller, Minnick, Mitchell, Moe, Montgomery, Morhaim, Murray, Myers, Nathan-Pulliam, Niemann, Oaks, O'Donnell, Owings, Paige, Parker, Parrott, Patterson, Pendergrass, Petzold, Proctor, Quinter, Ramirez, Rosenberg, Ross, Rudolph, Shank, Simmons, Smigiel, Sophocleus, Sossi, Stern, Stocksdale, Stull, Taylor, Trueschler, F. Turner, V. Turner, Vallario, Vaughn, Walkup, Weir, Weldon, Wood, and Zirkin**

Read and Examined by Proofreaders:

Proofreader.

Proofreader.

Sealed with the Great Seal and presented to the Governor, for his approval this
____ day of _____ at _____ o'clock, ____M.

Speaker.

CHAPTER _____

1 AN ACT concerning

**Maryland ~~Breast Cancer Research Fund~~ Cancer Fund - Income Tax
Checkoff**

3 FOR the purpose of establishing the Maryland ~~Breast Cancer Research Fund~~ Cancer
4 Fund within the Department of Health and Mental Hygiene to be used to
5 provide grants for ~~breast~~ cancer research, prevention, and treatment; requiring
6 that all expenditures from the Fund be made only through an appropriation in
7 the annual State budget or through an approved budget amendment; requiring
8 the Secretary of Health and Mental Hygiene to adopt certain regulations;
9 requiring the Secretary to submit a certain report each year to the General
10 Assembly on the administration of the Fund; requiring the Comptroller to
11 include a checkoff on individual income tax return forms for voluntary
12 contributions to the Fund and to include certain information in each individual
13 income tax return package; requiring the Comptroller to collect and account for
14 contributions made through the checkoff system and to credit the proceeds to
15 the Fund after deducting the amount necessary to administer the checkoff;
16 providing for the application of this Act; and generally relating to the Maryland
17 ~~Breast Cancer Research~~ Cancer Fund and an income tax checkoff for
18 contributions to the Fund.

19 BY adding to
20 Article - Health - General
21 Section 20-117
22 Annotated Code of Maryland
23 (2000 Replacement Volume and 2003 Supplement)

24 BY adding to
25 Article - Tax - General
26 Section 2-112 and 10-804(h)
27 Annotated Code of Maryland
28 (1997 Replacement Volume and 2003 Supplement)

29 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF
30 MARYLAND, That the Laws of Maryland read as follows:

31 **Article - Health - General**

32 20-117.

33 (A) (1) IN THIS SECTION THE FOLLOWING WORDS HAVE THE MEANINGS
34 INDICATED.

35 (2) "~~BREAST~~ CANCER RESEARCH" INCLUDES RESEARCH TO DEVELOP
36 AND ADVANCE THE UNDERSTANDING OF ~~BREAST~~ CANCER AND THE TECHNIQUES
37 AND MODALITIES EFFECTIVE IN THE PREVENTION, CURE, SCREENING, AND
38 TREATMENT OF ~~BREAST~~ CANCER.

1 (3) "FUND" MEANS THE MARYLAND ~~BREAST CANCER RESEARCH FUND~~
2 CANCER FUND ESTABLISHED UNDER THIS SECTION.

3 (4) "INCOME TAX CHECKOFF SYSTEM" MEANS THE CHECKOFF SYSTEM
4 ESTABLISHED UNDER § 2-112 OF THE TAX - GENERAL ARTICLE.

5 (B) (1) THERE IS A MARYLAND ~~BREAST CANCER RESEARCH FUND~~ CANCER
6 FUND.

7 (2) THE NET PROCEEDS FROM CONTRIBUTIONS UNDER THE INCOME
8 TAX CHECKOFF SYSTEM AND ANY OTHER DONATIONS TO THE FUND SHALL BE
9 CREDITED TO THE FUND.

10 (3) THE SECRETARY SHALL ADMINISTER THE FUND.

11 (4) THE FUND SHALL BE USED ONLY FOR ~~BREAST CANCER RESEARCH,~~
12 PREVENTION, AND TREATMENT AS PROVIDED IN SUBSECTION (C) OF THIS SECTION.

13 (5) THE FUND SHALL BE MAINTAINED FOR THE PURPOSES STATED IN
14 THIS SECTION AND UNSPENT PORTIONS OF THE FUND SHALL REMAIN IN THE FUND
15 AND MAY NOT REVERT TO THE GENERAL FUND OF THE STATE.

16 (6) MONEYS EXPENDED FROM THE FUND FOR ~~BREAST CANCER~~
17 RESEARCH, PREVENTION, AND TREATMENT ARE SUPPLEMENTAL AND ARE NOT
18 INTENDED TO TAKE THE PLACE OF FUNDING THAT WOULD OTHERWISE BE
19 APPROPRIATED TO THE DEPARTMENT FOR ~~BREAST CANCER RESEARCH,~~
20 PREVENTION, AND TREATMENT.

21 (7) ALL EXPENDITURES FROM THE FUND SHALL BE MADE ONLY IN
22 ACCORDANCE WITH AN APPROPRIATION APPROVED BY THE GENERAL ASSEMBLY IN
23 THE ANNUAL STATE BUDGET OR THROUGH AN APPROVED BUDGET AMENDMENT
24 UNDER §§ 7-209 AND 7-210 OF THE STATE FINANCE AND PROCUREMENT ARTICLE.

25 (C) (1) THE SECRETARY MAY DISTRIBUTE NOT MORE THAN 5% OF THE NET
26 PROCEEDS OF THE FUND TO A PROMOTIONAL ACCOUNT TO BE USED TO PROMOTE
27 FURTHER DONATIONS TO THE FUND.

28 (2) AFTER MAKING THE DISTRIBUTION ALLOWED UNDER PARAGRAPH
29 (1) OF THIS SUBSECTION, THE SECRETARY SHALL USE THE REMAINDER OF THE NET
30 PROCEEDS OF THE FUND ONLY TO PROVIDE GRANTS TO ELIGIBLE PHYSICIANS,
31 HOSPITALS, LABORATORIES, EDUCATIONAL INSTITUTIONS, AND OTHER
32 ORGANIZATIONS AND PERSONS TO CONDUCT ~~BREAST CANCER RESEARCH,~~
33 PREVENTION, AND TREATMENT.

34 (D) (1) ON OR BEFORE AUGUST 31 OF EACH YEAR, THE SECRETARY SHALL
35 SUBMIT A REPORT TO THE GENERAL ASSEMBLY, PURSUANT TO § 2-1246 OF THE
36 STATE GOVERNMENT ARTICLE, ON THE ADMINISTRATION OF THE MARYLAND
37 ~~BREAST CANCER RESEARCH FUND~~ CANCER FUND.

38 (2) THE REPORT REQUIRED UNDER THIS SUBSECTION SHALL INCLUDE:

1 (I) THE GROSS AMOUNT OF DONATIONS TO THE FUND THROUGH
2 THE INCOME TAX CHECKOFF SYSTEM AND OTHERWISE;

3 (II) THE COSTS OF ADMINISTRATION BY THE COMPTROLLER OF
4 THE INCOME TAX CHECKOFF SYSTEM;

5 (III) A DESCRIPTION OF PROMOTIONAL EFFORTS UNDERTAKEN
6 WITH MONEY FROM THE FUND; AND

7 (IV) A DETAILED ACCOUNTING OF THE USE OF THE FUND.

8 (E) THE SECRETARY SHALL ADOPT REGULATIONS TO IMPLEMENT A ~~BREAST~~
9 ~~CANCER RESEARCH~~ MARYLAND CANCER GRANT PROGRAM UNDER THIS SECTION.

10 **Article - Tax - General**

11 2-112.

12 (A) (1) THE COMPTROLLER SHALL INCLUDE ON THE INDIVIDUAL INCOME
13 TAX RETURN FORM A CHECKOFF DESIGNATED AS THE "MARYLAND ~~BREAST CANCER~~
14 ~~RESEARCH FUND~~ CANCER FUND CONTRIBUTION".

15 (2) THE CHECKOFF SHALL STATE THAT:

16 (I) THE INDIVIDUAL, OR EACH SPOUSE IN THE CASE OF A JOINT
17 RETURN, MAY CONTRIBUTE TO THE MARYLAND ~~BREAST CANCER RESEARCH FUND~~
18 CANCER FUND THE AMOUNT DESIGNATED BY THE INDIVIDUAL; AND

19 (II) 1. THE INDIVIDUAL SHALL DEDUCT THE AMOUNT OF THE
20 CONTRIBUTION FROM ANY REFUND TO WHICH THE INDIVIDUAL IS ENTITLED; OR

21 2. IF THE INDIVIDUAL IS NOT ENTITLED TO A REFUND, THE
22 INDIVIDUAL SHALL ADD THE AMOUNT OF THE CONTRIBUTION TO THE INCOME TAX
23 TO BE PAID WITH THE RETURN.

24 (3) THE COMPTROLLER SHALL INCLUDE, WITH THE INDIVIDUAL
25 INCOME TAX RETURN PACKAGE, A DESCRIPTION OF THE PURPOSES FOR WHICH THE
26 MARYLAND ~~BREAST CANCER RESEARCH FUND~~ CANCER FUND WAS ESTABLISHED
27 AND THE PURPOSES FOR WHICH THE FUND MAY BE USED.

28 (B) THE COMPTROLLER SHALL:

29 (1) COLLECT THE CHECKOFF CONTRIBUTIONS AND ACCOUNT TO THE
30 STATE TREASURER FOR THE MONEY COLLECTED;

31 (2) FROM THE CONTRIBUTIONS COLLECTED, DISTRIBUTE THE AMOUNT
32 NECESSARY TO ADMINISTER THE CHECKOFF SYSTEM TO AN ADMINISTRATIVE COST
33 ACCOUNT; AND

1 (3) AFTER THE DISTRIBUTION UNDER ITEM (2) OF THIS SUBSECTION,
2 DISTRIBUTE THE REMAINDER OF THE MONEY COLLECTED UNDER THIS SUBSECTION
3 TO THE MARYLAND ~~BREAST CANCER RESEARCH FUND~~ CANCER FUND ESTABLISHED
4 UNDER § 20-117 OF THE HEALTH - GENERAL ARTICLE.

5 10-804.

6 (H) AN INDIVIDUAL MAY DESIGNATE A CONTRIBUTION TO THE MARYLAND
7 ~~BREAST CANCER RESEARCH FUND~~ CANCER FUND, ESTABLISHED UNDER § 20-117 OF
8 THE HEALTH - GENERAL ARTICLE, BY THE CHECKOFF SYSTEM ON THE RETURN.

9 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
10 July 1, 2004 and shall be applicable to all taxable years beginning after December 31,
11 2003.