

HOUSE BILL 590

Unofficial Copy
Q3
SB 58/96 - B&T

2001 Regular Session
11r2130

By: **Delegate Barkley**

Introduced and read first time: February 7, 2001

Assigned to: Environmental Matters and Ways and Means

A BILL ENTITLED

1 AN ACT concerning

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

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

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

23 BY adding to
24 Article - Tax - General
25 Section 2-112 and 10-804(g)
26 Annotated Code of Maryland
27 (1997 Replacement Volume and 2000 Supplement)

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

1 **Article - Health - General**

2 20-117.

3 (A) (1) IN THIS SECTION THE FOLLOWING WORDS HAVE THE MEANINGS
4 INDICATED.5 (2) "BREAST CANCER RESEARCH" INCLUDES RESEARCH TO DEVELOP
6 AND ADVANCE THE UNDERSTANDING OF BREAST CANCER AND THE TECHNIQUES
7 AND MODALITIES EFFECTIVE IN THE PREVENTION, CURE, SCREENING, AND
8 TREATMENT OF BREAST CANCER.9 (3) "FUND" MEANS THE MARYLAND BREAST CANCER RESEARCH FUND
10 ESTABLISHED UNDER THIS SECTION.11 (4) "INCOME TAX CHECKOFF SYSTEM" MEANS THE CHECKOFF SYSTEM
12 ESTABLISHED UNDER § 2-112 OF THE TAX - GENERAL ARTICLE.

13 (B) (1) THERE IS A MARYLAND BREAST CANCER RESEARCH FUND.

14 (2) THE NET PROCEEDS FROM CONTRIBUTIONS UNDER THE INCOME
15 TAX CHECKOFF SYSTEM AND ANY OTHER DONATIONS TO THE FUND SHALL BE
16 CREDITED TO THE FUND.

17 (3) THE SECRETARY SHALL ADMINISTER THE FUND.

18 (4) THE FUND SHALL BE USED ONLY FOR BREAST CANCER RESEARCH
19 AS PROVIDED IN SUBSECTION (C) OF THIS SECTION.20 (5) THE FUND SHALL BE MAINTAINED FOR THE PURPOSES STATED IN
21 THIS SECTION AND UNSPENT PORTIONS OF THE FUND SHALL REMAIN IN THE FUND
22 AND MAY NOT REVERT TO THE GENERAL FUND OF THE STATE.23 (6) MONEYS EXPENDED FROM THE FUND FOR BREAST CANCER
24 RESEARCH ARE SUPPLEMENTAL AND ARE NOT INTENDED TO TAKE THE PLACE OF
25 FUNDING THAT WOULD OTHERWISE BE APPROPRIATED TO THE DEPARTMENT FOR
26 BREAST CANCER RESEARCH.27 (7) ALL EXPENDITURES FROM THE FUND SHALL BE MADE ONLY IN
28 ACCORDANCE WITH AN APPROPRIATION APPROVED BY THE GENERAL ASSEMBLY IN
29 THE ANNUAL STATE BUDGET OR THROUGH AN APPROVED BUDGET AMENDMENT
30 UNDER §§ 7-209 AND 7-210 OF THE STATE FINANCE AND PROCUREMENT ARTICLE.31 (C) (1) THE SECRETARY MAY DISTRIBUTE NOT MORE THAN 5% OF THE NET
32 PROCEEDS OF THE FUND TO A PROMOTIONAL ACCOUNT TO BE USED TO PROMOTE
33 FURTHER DONATIONS TO THE FUND.34 (2) AFTER MAKING THE DISTRIBUTION ALLOWED UNDER PARAGRAPH
35 (1) OF THIS SUBSECTION, THE SECRETARY SHALL USE THE REMAINDER OF THE NET
36 PROCEEDS OF THE FUND ONLY TO PROVIDE GRANTS TO ELIGIBLE PHYSICIANS,

1 HOSPITALS, LABORATORIES, EDUCATIONAL INSTITUTIONS, AND OTHER
2 ORGANIZATIONS AND PERSONS TO CONDUCT BREAST CANCER RESEARCH.

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

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

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

10 (II) THE COSTS OF ADMINISTRATION BY THE COMPTROLLER OF
11 THE INCOME TAX CHECKOFF SYSTEM;

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

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

15 (E) THE SECRETARY SHALL ADOPT REGULATIONS TO IMPLEMENT A BREAST
16 CANCER RESEARCH GRANT PROGRAM UNDER THIS SECTION.

17 **Article - Tax - General**

18 2-112.

19 (A) (1) THE COMPTROLLER SHALL INCLUDE ON THE INDIVIDUAL INCOME
20 TAX RETURN FORM A CHECKOFF DESIGNATED AS THE "MARYLAND BREAST CANCER
21 RESEARCH FUND CONTRIBUTION".

22 (2) THE CHECKOFF SHALL STATE THAT:

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

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

28 2. IF THE INDIVIDUAL IS NOT ENTITLED TO A REFUND, THE
29 INDIVIDUAL SHALL ADD THE AMOUNT OF THE CONTRIBUTION TO THE INCOME TAX
30 TO BE PAID WITH THE RETURN.

31 (3) THE COMPTROLLER SHALL INCLUDE, WITH THE INDIVIDUAL
32 INCOME TAX RETURN PACKAGE, A DESCRIPTION OF THE PURPOSES FOR WHICH THE
33 MARYLAND BREAST CANCER RESEARCH FUND WAS ESTABLISHED AND THE
34 PURPOSES FOR WHICH THE FUND MAY BE USED.

1 (B) THE COMPTROLLER SHALL:

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

4 (2) FROM THE CONTRIBUTIONS COLLECTED, DISTRIBUTE THE AMOUNT
5 NECESSARY TO ADMINISTER THE CHECKOFF SYSTEM TO AN ADMINISTRATIVE COST
6 ACCOUNT; AND

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

11 10-804.

12 (G) AN INDIVIDUAL MAY DESIGNATE A CONTRIBUTION TO THE MARYLAND
13 BREAST CANCER RESEARCH FUND, ESTABLISHED UNDER § 20-117 OF THE HEALTH -
14 GENERAL ARTICLE, BY THE CHECKOFF SYSTEM ON THE RETURN.

15 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
16 July 1, 2001 and shall be applicable to all taxable years beginning after December 31,
17 2000.