

105TH CONGRESS  
2D SESSION

# S. 1598

To amend the Internal Revenue Code of 1986 to establish and provide a checkoff for a Breast and Prostate Cancer Research Fund, and for other purposes.

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## IN THE SENATE OF THE UNITED STATES

FEBRUARY 3, 1998

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

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## A BILL

To amend the Internal Revenue Code of 1986 to establish and provide a checkoff for a Breast and Prostate Cancer Research 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. SHORT TITLE.**

4       This Act may be cited as the “Taxpayers’ Cancer Re-  
5       search Funding Act of 1998”.

1 **SEC. 2. DESIGNATION OF INCOME TAX PAYMENTS TO**  
 2 **BREAST AND PROSTATE CANCER RESEARCH**  
 3 **FUND.**

4 (a) IN GENERAL.—Subchapter A of chapter 61 of the  
 5 Internal Revenue Code of 1986 (relating to information  
 6 and returns) is amended by adding at the end the follow-  
 7 ing:

8 **“PART IX—DESIGNATION OF INCOME TAX PAY-**  
 9 **MENTS TO BREAST AND PROSTATE CANCER**  
 10 **RESEARCH FUND**

“Sec. 6098. Designation to Breast and Prostate Cancer Research  
 Fund.

11 **“SEC. 6098. DESIGNATION TO BREAST AND PROSTATE CAN-**  
 12 **CER RESEARCH FUND.**

13 “(a) IN GENERAL.—Every individual (other than a  
 14 nonresident alien) whose adjusted income tax liability for  
 15 the taxable year is \$5 or more may designate that \$5 shall  
 16 be paid over to the Breast and Prostate Cancer Research  
 17 Fund in accordance with the provisions of section 9512.  
 18 In the case of a joint return of husband and wife having  
 19 an adjusted income tax liability of \$10 or more, each  
 20 spouse may designate that \$5 shall be paid to the Fund.

21 “(b) ADJUSTED INCOME TAX LIABILITY.—For pur-  
 22 poses of subsection (a), the term ‘adjusted income tax li-  
 23 ability’ means, for any individual for any taxable year, the  
 24 excess (if any) of—

1 “(1) the income tax liability (as defined in sec-  
 2 tion 6096(b)) of the individual for the taxable year,  
 3 over

4 “(2) any amount designated by the individual  
 5 (and, in the case of a joint return, any amount des-  
 6 ignated by the individual’s spouse) under section  
 7 6096(a) for such taxable year.

8 “(c) MANNER AND TIME OF DESIGNATION.—A des-  
 9 ignation under subsection (a) may be made with respect  
 10 to any taxable year—

11 “(1) at the time of filing the return of the tax  
 12 imposed by chapter 1 for such taxable year, or

13 “(2) at any other time (after the time of filing  
 14 the return of the tax imposed by chapter 1 for such  
 15 taxable year) specified in regulations prescribed by  
 16 the Secretary.

17 Such designation shall be made in such manner as the  
 18 Secretary prescribes by regulations except that, if such  
 19 designation is made at the time of filing the return of the  
 20 tax imposed by chapter 1 for such taxable year, such des-  
 21 ignation shall be made either on the first page of the re-  
 22 turn or on the page bearing the taxpayer’s signature.”.

23 (b) BREAST AND PROSTATE CANCER RESEARCH  
 24 FUND.—Subchapter A of chapter 98 of the Internal Reve-

1 nue Code of 1986 (relating to establishment of trust  
2 funds) is amended by adding at the end the following:

3 **“SEC. 9512. BREAST AND PROSTATE CANCER RESEARCH**  
4 **FUND.**

5 “(a) CREATION OF TRUST FUND.—There is estab-  
6 lished in the Treasury of the United States a trust fund  
7 to be known as the ‘Breast and Prostate Cancer Research  
8 Fund’, consisting of such amounts as may be appropriated  
9 or credited to such Fund as provided in this section or  
10 section 9602(b).

11 “(b) TRANSFERS TO TRUST FUND.—There are here-  
12 by appropriated to the Breast and Prostate Cancer Re-  
13 search Fund amounts equivalent to the amounts des-  
14 ignated under section 6098.

15 “(c) EXPENDITURES.—Amounts in the Breast and  
16 Prostate Cancer Research Fund shall be available, as pro-  
17 vided in appropriation Acts, for purposes of making quali-  
18 fied research grants, to the extent that such amounts ex-  
19 ceed the aggregate of all Federal administrative costs at-  
20 tributable to the implementation of section 6098, sub-  
21 sections (a) and (b) of this section, and (with respect to  
22 such Fund) section 9602. Such amounts shall be used to  
23 supplement, not supplant, existing funding for research  
24 with respect to breast and prostate cancer.

25 “(d) QUALIFIED RESEARCH GRANTS.—

1           “(1) IN GENERAL.—For purposes of subsection  
 2           (c), the term ‘qualified research grant’ means a  
 3           grant, to a qualified person selected by the National  
 4           Cancer Institute of the National Institutes of Health  
 5           by qualified peer review, for the purpose of conduct-  
 6           ing research with respect to breast or prostate can-  
 7           cer. Such a grant shall be administered by such Na-  
 8           tional Cancer Institute and the amount of such  
 9           grant shall be determined by such Institute.

10           “(2) QUALIFIED PEER REVIEW.—For purposes  
 11           of paragraph (1), the term ‘qualified peer review’  
 12           means peer review described in sections 492 and  
 13           492A of the Public Health Service Act.”.

14           (c) CONFORMING AMENDMENTS.—

15           (1) The table of parts for subchapter A of chap-  
 16           ter 61 of the Internal Revenue Code of 1986 is  
 17           amended by adding at the end the following:

                  “Part IX. Designation of income tax payments to Breast and  
                   Prostate Cancer Research Fund.”.

18           (2) The table of sections for subchapter A of  
 19           chapter 98 of such Code is amended by adding at  
 20           the end the following:

                  “Sec. 9512. Breast and Prostate Cancer Research Fund.”.

1       (d) EFFECTIVE DATE.—The amendments made by  
2 this section shall apply to taxable years beginning after  
3 December 31, 1997.

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