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106TH CONGRESS
1ST SESSION

H. R. 547

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.

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 3, 1999

Mr. KING introduced the following bill; which was referred to the Committee on Ways and Means, and in addition to the Committee on Commerce, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned

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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.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the ‘‘Taxpayers’ Cancer Research Funding Act of 1999’’.

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

(a) IN GENERAL.—Subchapter A of chapter 61 of the Internal Revenue Code of 1986 (relating to information and returns) is amended by adding at the end the following new part:

"PART IX—DESIGNATION OF INCOME TAX PAYMENTS TO BREAST AND PROSTATE CANCER RESEARCH FUND

"SEC. 6098. DESIGNATION TO BREAST AND PROSTATE CANCER RESEARCH FUND.

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

"(b) ADJUSTED INCOME TAX LIABILITY.—For purposes of subsection (a), the term 'adjusted income tax liability' means, for any individual for any taxable year, the excess (if any) of—

"(1) the income tax liability (as defined in section 6096(b)) of the individual for the taxable year, over

"(2) any amount designated by the individual (and, in the case of a joint return, any amount designated by the individual's spouse) under section 6096(a) for such taxable year.

"(c) MANNER AND TIME OF DESIGNATION.—A designation under subsection (a) may be made with respect to any taxable year—

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

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

Such designation shall be made in such manner as the Secretary prescribes by regulations except that, if such designation is made at the time of filing the return of the tax imposed by chapter 1 for such taxable year, such designation shall be made either on the first page of the return or on the page bearing the taxpayer's signature."

(b) BREAST AND PROSTATE CANCER RESEARCH FUND.—Subchapter A of chapter 98 of such Code (relating to establishment of trust funds) is amended by adding at the end the following new section:

"SEC. 9512. BREAST AND PROSTATE CANCER RESEARCH FUND.

"(a) CREATION OF TRUST FUND.—There is established in the Treasury of the United States a trust fund to be known as the 'Breast and Prostate Cancer Research Fund', consisting of such amounts as may be appropriated or credited to such fund as provided in this section or section 9602(b).

"(b) TRANSFERS TO TRUST FUND.—There are hereby appropriated to the Breast and Prostate Cancer Research Fund amounts equivalent to the amounts designated under section 6098.

"(c) EXPENDITURES.—Amounts in the Breast and Prostate Cancer Research Fund shall be available, as provided in appropriation Acts, for purposes of making qualified research grants, to the extent that such amounts exceed the aggregate of all Federal administrative costs attributable to the implementation of section 6098, subsections (a) and (b) of this section, and (with respect to such fund) section 9602. Such amounts shall be used to supplement, not supplant, existing funding for research with respect to breast and prostate cancer.

"(d) QUALIFIED RESEARCH GRANTS.—

"(1) IN GENERAL.—For purposes of subsection (c), the term 'qualified research grant' means a grant, to a qualified person selected by the National Cancer Institute of the National Institutes of Health by qualified peer review, for the purpose of conducting research with respect to breast or prostate cancer. Such a grant shall be administered by such National Cancer Institute and the amount of such grant shall be determined by such Institute.

"(2) QUALIFIED PEER REVIEW.—For purposes of paragraph (1), the term 'qualified peer review' means peer review described in sections 492 and 492A of the Public Health Service Act."

(c) CLERICAL AMENDMENTS.—

(1) The table of parts for subchapter A of chapter 61 of such Code is amended by adding at the end the following new item:

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

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

"Sec. 9512. Breast and Prostate Cancer Research Fund."

(d) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 1998.

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