



HOUSE BILL 164: Check-Off Donation: Cancer Screening.

2017-2018 General Assembly

Committee:	House Health	Date:	March 21, 2017
Introduced by:	Reps. Dollar, Howard, Stevens, S. Martin	Prepared by:	Theresa Matula Committee Staff
Analysis of:	First Edition		

OVERVIEW: House Bill 164 would allow an individual taxpayer to contribute all or part of an income tax refund to the Cancer Prevention and Control Branch, Division of Public Health (DPH), Department of Health and Human Services (DHHS), to be used for the early detection of breast and cervical cancer. The bill would become effective for the 2017 tax year and sunset for the 2021 tax year.

CURRENT LAW:

G.S. 105-269.5 currently allows individual and corporate taxpayers to contribute income tax refunds to the Wildlife Conservation Account to be used for the management, protection, and preservation of wildlife.

G.S. 105-269.7 currently allows individual and corporate taxpayers to contribute income tax refunds and donations to the NC Education Endowment Fund to be appropriated by the General Assembly for teacher compensation that is related directly to improving student academic outcomes in public schools.

BILL ANALYSIS:

Section 1 of House Bill 164 would add a new subsection to the Revenue Laws allowing an individual taxpayer to make an irrevocable election to direct all or part of a tax refund to the Cancer Prevention and Control Branch, Division of Public Health (DPH), Department of Health and Human Services (DHHS). Check-off donations would be used for early detection of breast and cervical cancer in accordance with the NC Breast and Cervical Cancer Control Program.

The bill requires the Department of Revenue (DOR) to provide appropriate language and space on the individual income tax form to make the election and to include in the income tax instructions an explanation that any donations will be used for early detection of breast and cervical cancer. Additionally, the DOR is required to transmit the check-off donations to the State Treasurer, and the State Treasurer must distribute the donations to the Cancer Prevention and Control Branch of the Division of Public Health of the Department of Health and Human Services.

Section 2 provides that the General Assembly finds that the funds generated by the check-off donation are intended to be additional funding for early detection of breast and cervical cancer and are not intended to replace current appropriations.

EFFECTIVE DATE: House Bill 164 would become effective for the 2017 tax year and sunset for the 2021 tax year.

BACKGROUND: According to their [website](#), the purpose of the Cancer Prevention and Control Branch is to reduce the overall cancer burden in North Carolina through the following actions:

- Planning, directing, and supporting cancer prevention and control efforts through collaborative work with partners in local, state, and national organizations, and universities;

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- Reducing the number of people who get and die from breast and cervical cancers and cardiovascular disease by providing testing and follow-up services for uninsured and underinsured women in North Carolina;
- Identifying opportunities to promote healthy behaviors related to eating, exercising, not using tobacco products, and safe environments; and
- Recommending health education activities for everyone.

The Cancer Prevention and Control Branch provides a fact sheet on [Breast Cancer](#) and [Cervical Cancer](#).

According to information provided by the staff to the House Finance Committee, for the 2015 tax year, 7,476 taxpayers contributed a total of \$136,271 to the Wildlife Conservation Account, and 3,358 taxpayers contributed \$65,649 to the NC Education Endowment Fund.

** Greg Roney, Staff to House Finance, substantially contributed to this summary.*