



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

2017-2018 General Assembly

<b>Committee:</b>	House Finance. If favorable, re-refer to Health	<b>Date:</b>	March 14, 2017
<b>Introduced by:</b>	Reps. Dollar, Howard, Stevens, S. Martin	<b>Prepared by:</b>	Greg Roney
<b>Analysis of:</b>	First Edition		Staff Attorney

**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 of the Division of Public Health of the Department of Health and Human Services to be used for the early detection of breast and cervical cancer. The bill would sunset for the 2021 tax year.

**CURRENT LAW:** G.S. 105-269.5 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 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 of the Division of Public Health of the Department of Health and Human Services. 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 Department of Revenue must provide appropriate language and space on the individual income tax form to make the election and must include in the income tax instructions an explanation that any donations will be used for early detection of breast and cervical cancer.

The Department of Revenue must 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 states a legislative finding 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.

**BACKGROUND:** 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.

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

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