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LAW/RWH

[First Reprint]

SENATE, No. 2502

STATE OF NEW JERSEY

213th LEGISLATURE

INTRODUCED JANUARY 26, 2009

Sponsored by:

Senator ROBERT W. SINGER

District 30 (Burlington, Mercer, Monmouth and Ocean)

Senator THOMAS H. KEAN, JR.

District 21 (Essex, Morris, Somerset and Union)

Assemblyman JOHN F. MCKEON

District 27 (Essex)

Assemblyman JOSEPH CRYAN

District 20 (Union)

Assemblywoman ERIC MUNOZ

District 21 (Essex, Morris, Somerset and Union)

Assemblywoman ELEASE EVANS

District 35 (Bergen and Passaic)

Assemblywoman NANCY F. MUNOZ

District 21 (Essex, Morris, Somerset and Union)

Co-Sponsored by:

Senators Weinberg, Stack, Assemblywoman Quijano, Assemblyman Ramos and Assemblywoman Rodriguez

SYNOPSIS

Establishes "New Jersey Lung Cancer Research Fund"; provides for voluntary contributions by taxpayers on gross income tax returns.

CURRENT VERSION OF TEXT

As reported by the Senate Health, Human Services and Senior Citizens Committee on March 10, 2009, with amendments.

(Sponsorship Updated As Of: 12/8/2009)

1 AN ACT allowing voluntary contributions through gross income tax
 2 returns to a "New Jersey Lung Cancer Research Fund,"
 3 supplementing chapter 9 of Title 54A of the New Jersey Statutes
 4 and P.L.1983, c.6 (C.52:9U-1 et seq.)

5
 6 **BE IT ENACTED** by the Senate and General Assembly of the State
 7 of New Jersey:

8
 9 1. a. There is established in the Department of the Treasury a
 10 special fund to be known as the "New Jersey Lung Cancer Research
 11 Fund."

12 b. The Legislature shall annually appropriate all monies
 13 deposited in the "New Jersey Lung Cancer Research Fund"
 14 established pursuant to ¹**[section 1 of P.L. , c. (C.)**(pending
 15 before the Legislature as this bill)] this section¹ to the New Jersey
 16 State Commission on Cancer Research, established pursuant to
 17 section 4 of P.L.1983, c.6 (C.52:9U-4), for lung cancer research
 18 projects. As used in this ¹**[act] section**¹, "lung cancer research
 19 project" means a scientific research project which is approved by
 20 the commission and which focuses on the causes, prevention,
 21 education, screening, treatment or cure of lung cancer and may
 22 include, but is not limited to, basic, clinical, and epidemiologic
 23 research.

24 c. A taxpayer shall have the opportunity to indicate on the
 25 taxpayer's New Jersey gross income tax return that a portion of the
 26 taxpayer's tax refund or an enclosed contribution shall be deposited
 27 in the "New Jersey Lung Cancer Research Fund" ¹**[pursuant to**
 28 section 1 of P.L. , c. (C.)(pending before the Legislature as this
 29 bill)]¹.

30 d. Any costs incurred by the Division of Taxation for collection
 31 or administration attributable to this ¹**[act] section**¹ may be
 32 deducted from receipts collected pursuant to this section, as
 33 determined by the Director of the Division of Budget and
 34 Accounting. The State Treasurer shall deposit net contributions
 35 collected pursuant to this ¹**[act] section**¹ into the "New Jersey Lung
 36 Cancer Research Fund."
 37

38 2. The New Jersey State Commission on Cancer Research shall
 39 solicit, receive, evaluate and approve applications of qualified
 40 research institutions for grants from the "New Jersey Lung Cancer
 41 Research Fund," established pursuant to section 1 of P.L. ,
 42 c. (C.)(pending before the Legislature as this bill), to conduct
 43 research relating to the causes, prevention, education, screening,
 44 treatment and cure of lung cancer. As used in this section,

EXPLANATION – Matter enclosed in bold-faced brackets **[thus]** in the above bill is not enacted and is intended to be omitted in the law.

Matter underlined thus is new matter.

Matter enclosed in superscript numerals has been adopted as follows:

¹Senate SHH committee amendments adopted March 10, 2009.

1 "qualified research institution" may include academic medical
2 institutions, State or local government agencies, public or private
3 organizations within New Jersey, and any other institution approved
4 by the commission, which is conducting a lung cancer research
5 project.

6

7 3. This act shall take effect immediately and section 1 shall
8 apply to taxable years commencing on or after January 1 following
9 enactment.

SENATE, No. 2502

STATE OF NEW JERSEY 213th LEGISLATURE

INTRODUCED JANUARY 26, 2009

Sponsored by:

Senator ROBERT W. SINGER

District 30 (Burlington, Mercer, Monmouth and Ocean)

Senator THOMAS H. KEAN, JR.

District 21 (Essex, Morris, Somerset and Union)

SYNOPSIS

Establishes “New Jersey Lung Cancer Research Fund”; provides for voluntary contributions by taxpayers on gross income tax returns.

CURRENT VERSION OF TEXT

As introduced.



(Sponsorship Updated As Of: 3/11/2009)

1 AN ACT allowing voluntary contributions through gross income tax
2 returns to a "New Jersey Lung Cancer Research Fund,"
3 supplementing chapter 9 of Title 54A of the New Jersey Statutes
4 and P.L.1983, c.6 (C.52:9U-1 et seq.)

5
6 **BE IT ENACTED** by the Senate and General Assembly of the State
7 of New Jersey:

8
9 1. a. There is established in the Department of the Treasury a
10 special fund to be known as the "New Jersey Lung Cancer Research
11 Fund."

12 b. The Legislature shall annually appropriate all monies
13 deposited in the "New Jersey Lung Cancer Research Fund"
14 established pursuant to section 1 of P.L. , c. (C.)(pending
15 before the Legislature as this bill) to the New Jersey State
16 Commission on Cancer Research, established pursuant to section 4
17 of P.L.1983, c.6 (C.52:9U-4), for lung cancer research projects. As
18 used in this act, "lung cancer research project" means a scientific
19 research project which is approved by the commission and which
20 focuses on the causes, prevention, education, screening, treatment
21 or cure of lung cancer and may include, but is not limited to, basic,
22 clinical, and epidemiologic research.

23 c. A taxpayer shall have the opportunity to indicate on the
24 taxpayer's New Jersey gross income tax return that a portion of the
25 taxpayer's tax refund or an enclosed contribution shall be deposited
26 in the "New Jersey Lung Cancer Research Fund" pursuant to
27 section 1 of P.L. , c. (C.)(pending before the Legislature as this
28 bill).

29 d. Any costs incurred by the Division of Taxation for collection
30 or administration attributable to this act may be deducted from
31 receipts collected pursuant to this section, as determined by the
32 Director of the Division of Budget and Accounting. The State
33 Treasurer shall deposit net contributions collected pursuant to this
34 act into the "New Jersey Lung Cancer Research Fund."
35

36 2. The New Jersey State Commission on Cancer Research shall
37 solicit, receive, evaluate and approve applications of qualified
38 research institutions for grants from the "New Jersey Lung Cancer
39 Research Fund," established pursuant to section 1 of P.L. ,
40 c. (C.)(pending before the Legislature as this bill), to conduct
41 research relating to the causes, prevention, education, screening,
42 treatment and cure of lung cancer. As used in this section,
43 "qualified research institution" may include academic medical
44 institutions, State or local government agencies, public or private
45 organizations within New Jersey, and any other institution approved
46 by the commission, which is conducting a lung cancer research
47 project.

1 3. This act shall take effect immediately and section 1 shall
2 apply to taxable years commencing on or after January 1 following
3 enactment.

4

5

6

STATEMENT

7

8 This bill establishes the “New Jersey Lung Cancer Research
9 Fund” and allows voluntary contributions to the fund by taxpayers
10 on State gross income tax returns.

11 For 2008, an estimated 215,000 individuals nationwide will be
12 diagnosed with lung cancer. Approximately 161,000 people will
13 die in 2008 from this. More people die of lung cancer than of
14 colon, breast and prostate cancers combined.

15 Monies in the fund will be appropriated annually to the State
16 Commission on Cancer Research. The commission will receive,
17 evaluate and approve applications of qualified research institutions
18 for grants to conduct research relating to the causes, prevention,
19 education, screening, treatment and cure of lung cancer.

SENATE HEALTH, HUMAN SERVICES AND SENIOR
CITIZENS COMMITTEE

STATEMENT TO

SENATE, No. 2502

with committee amendments

STATE OF NEW JERSEY

DATED: MARCH 10, 2009

The Senate Health, Human Services and Senior Citizens Committee reports favorably and with amendments Senate Bill No. 2502.

As amended by committee, this bill establishes the “New Jersey Lung Cancer Research Fund” and allows voluntary contributions to the fund by taxpayers on State gross income tax returns.

Monies in the fund will be appropriated annually to the State Commission on Cancer Research. The commission will receive, evaluate and approve applications of qualified research institutions for grants to conduct research relating to the causes, prevention, education, screening, treatment, and cure of lung cancer.

The American Cancer Society estimated that in 2008, 215,000 individuals nationwide would be diagnosed with lung cancer, and approximately 161,000 people would die from lung cancer. Lung cancer is the second most common cancer in both men (after prostate cancer) and woman (after breast cancer), and more people die of lung cancer than of colon, breast and prostate cancers combined.

The committee adopted technical amendments to correct references in the bill.

SENATE BUDGET AND APPROPRIATIONS COMMITTEE

STATEMENT TO

[First Reprint]

SENATE, No. 2502

STATE OF NEW JERSEY

DATED: MAY 14, 2009

The Senate Budget and Appropriations Committee reports favorably Senate Bill No. 2502 (1R).

This bill establishes the “New Jersey Lung Cancer Research Fund” and allows voluntary contributions to the fund by taxpayers on State gross income tax returns.

Monies in the fund will be appropriated annually to the State Commission on Cancer Research. The commission will receive, evaluate and approve applications of qualified research institutions for grants to conduct research relating to the causes, prevention, education, screening, treatment, and cure of lung cancer.

FISCAL IMPACT:

According to the Division on Taxation, Department of Treasury, enactment of this bill will have no impact on the General Fund, except for a minimal administrative cost in the first year to implement the proposal. The division indicated that there was no way to determine how much would be contributed to either the new fund nor any way to estimate what impact designations would have on the existing funds.

The division listed the amounts designated by checkoff and numerical designation to the twelve charitable funds that have been included on tax forms through tax year 2007. Those amounts are as follows:

<u>Fund</u>	<u>Tax Year</u>		
	<u>2005</u>	<u>2006</u>	<u>2007**</u>
Nongame Wildlife	\$203,295	\$210,980	\$226,418
Children's Trust	199,575	188,485	218,873
Vietnam Memorial	83,512	84,965	95,721
Breast Cancer	227,918	232,853	258,535
Battleship N.J.	61,634	58,575	65,664
Drug Abuse Ed.*	10,103	9,451	8,970
Korean Veterans*	8,283	8,451	7,772
Organ Donor*	11,814	12,568	10,792
New Jersey Aids*	16,526	15,993	15,639
Literacy Vol's.*	13,383	14,242	13,523
Prostate Cancer*	24,408	24,338	23,565
WTC Scholarship*	-----	11,350	10,640
<u>Total</u>	\$860,451	\$872,251	\$956,112

* numerical designation

** as of 01/02/2009

ASSEMBLY APPROPRIATIONS COMMITTEE

STATEMENT TO

[First Reprint]

SENATE, No. 2502

STATE OF NEW JERSEY

DATED: NOVEMBER 23, 2009

The Assembly Appropriations Committee reports favorably Senate Bill No. 2502 (1R).

The bill establishes the “New Jersey Lung Cancer Research Fund” and allows voluntary contributions to the fund by taxpayers on State gross income tax returns.

Monies in the fund will be appropriated annually to the State Commission on Cancer Research. The commission will receive, evaluate and approve applications of qualified research institutions for grants to conduct research relating to the causes, prevention, education, screening, treatment, and cure of lung cancer.

This bill is identical to Assembly Bill No. 3842 (1R), as also reported by the committee.

FISCAL IMPACT:

According to the Division on Taxation, Department of Treasury, enactment of this bill will have no impact on the General Fund, except for a minimal administrative cost in the first year to implement the proposal. The division indicated that there was no way to determine how much would be contributed to either the new fund nor any way to estimate what impact designations would have on the existing funds.

The division listed the amounts designated by checkoff and numerical designation to the twelve charitable funds that have been included on tax forms through tax year 2007. Those amounts are as follows:

<u>Fund</u>	<u>Tax Year</u>		
	<u>2005</u>	<u>2006</u>	<u>2007**</u>
Nongame Wildlife	\$203,295	\$210,980	\$226,418
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Vietnam Memorial	83,512	84,965	95,721
Breast Cancer	227,918	232,853	258,535
Battleship N.J.	61,634	58,575	65,664
Drug Abuse Ed.*	10,103	9,451	8,970
Korean Veterans*	8,283	8,451	7,772
Organ Donor*	11,814	12,568	10,792
New Jersey Aids*	16,526	15,993	15,639
Literacy Vol's.*	13,383	14,242	13,523
Prostate Cancer*	24,408	24,338	23,565
WTC Scholarship*	-----	11,350	10,640
<u>Total</u>	\$860,451	\$872,251	\$956,112

* numerical designation

** as of 01/02/2009

FISCAL NOTE
[First Reprint]
SENATE, No. 2502
STATE OF NEW JERSEY
213th LEGISLATURE

DATED: APRIL 14, 2009

SUMMARY

- Synopsis:** Establishes “New Jersey Lung Cancer Research Fund”; provides voluntary contributions by taxpayers on gross income tax returns.
- Type of Impact:** No impact on State General Fund or Property Tax Relief Fund.
- Agencies Affected:** Division of Taxation, Department of the Treasury.

Executive Estimate

Fiscal Impact	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>
State Cost	Minimal administrative	No impact - See comments below	
State Revenue	No impact - See comments below		

- The Office of Legislative Services **concurs** with the Executive estimate that there is no fiscal impact, except for a minimal administrative cost to implement the programs in the first year.
- Establishes the “New Jersey Lung Cancer Research Fund”.
- Provides for voluntary contribution by designation on gross income tax returns.
- Taxpayers may make designations from refunds or enclose a contribution to the fund.

BILL DESCRIPTION

Senate Bill No. 2502 (1R) of 2009 establishes a special fund to be known as the “New Jersey Lung Cancer Research Fund” and provides for a designation on the State gross income tax return that will permit taxpayers to make voluntary contributions to the fund to support the efforts and initiatives of the New Jersey Cancer Research Commission for lung cancer.

Lung cancer research project means a scientific research project, approved by the Commission, focusing on the causes, prevention, education, screening, treatment or cure of lung cancer.

FISCAL ANALYSIS***EXECUTIVE BRANCH***

According to the Division on Taxation, Department of Treasury, enactment of this bill will have no impact on the General Fund, except for a minimal administrative cost in the first year to implement the proposal. The division indicated that there was no way to determine how much would be contributed to either new fund nor any way to estimate what impact designations would have on the existing funds.

The division listed the amounts designated by checkoff and numerical designation to the twelve charitable funds that have been included on tax forms through tax year 2007. Those amounts are as follows:

<u>Fund</u>	<u>Tax Year</u>		
	<u>2005</u>	<u>2006</u>	<u>2007**</u>
Nongame Wildlife	\$203,295	\$210,980	\$226,418
Children's Trust	199,575	188,485	218,873
Vietnam Memorial	83,512	84,965	95,721
Breast Cancer	227,918	232,853	258,535
Battleship N.J.	61,634	58,575	65,664
Drug Abuse Ed.*	10,103	9,451	8,970
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Organ Donor*	11,814	12,568	10,792
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Literacy Vol's.*	13,383	14,242	13,523
Prostate Cancer*	24,408	24,338	23,565
WTC Scholarship*	-----	11,350	10,640
<u>Total</u>	\$860,451	\$872,251	\$956,112

* numerical designation

** as of 01/02/2009

OFFICE OF LEGISLATIVE SERVICES

The Office of Legislative Services concurs with the Executive estimate.

Section: Revenue, Finance and Appropriations

*Analyst: Michael J. Basarab
Senior Fiscal Analyst*

*Approved: David J. Rosen
Legislative Budget and Finance Officer*

This fiscal note has been prepared pursuant to P.L. 1980, c.67 (C. 52:13B-1 et seq.).

ASSEMBLY, No. 3842

STATE OF NEW JERSEY 213th LEGISLATURE

INTRODUCED MARCH 9, 2009

Sponsored by:

Assemblyman JOHN F. MCKEON

District 27 (Essex)

Assemblyman JOSEPH CRYAN

District 20 (Union)

Assemblyman ERIC MUNOZ

District 21 (Essex, Morris, Somerset and Union)

Co-Sponsored by:

Assemblywoman Quijano

SYNOPSIS

Establishes “New Jersey Lung Cancer Research Fund”; provides for voluntary contributions by taxpayers on gross income tax returns.

CURRENT VERSION OF TEXT

As introduced.



(Sponsorship Updated As Of: 5/8/2009)

1 AN ACT allowing voluntary contributions through gross income tax
2 returns to a "New Jersey Lung Cancer Research Fund,"
3 supplementing chapter 9 of Title 54A of the New Jersey Statutes
4 and P.L.1983, c.6 (C.52:9U-1 et seq.)
5

6 **BE IT ENACTED** by the Senate and General Assembly of the State
7 of New Jersey:
8

9 1. a. There is established in the Department of the Treasury a
10 special fund to be known as the "New Jersey Lung Cancer Research
11 Fund."

12 b. The Legislature shall annually appropriate all monies
13 deposited in the "New Jersey Lung Cancer Research Fund"
14 established pursuant to section 1 of P.L. , c. (C.)(pending
15 before the Legislature as this bill) to the New Jersey State
16 Commission on Cancer Research, established pursuant to section 4
17 of P.L.1983, c.6 (C.52:9U-4), for lung cancer research projects. As
18 used in this act, "lung cancer research project" means a scientific
19 research project which is approved by the commission and which
20 focuses on the causes, prevention, education, screening, treatment
21 or cure of lung cancer and may include, but is not limited to, basic,
22 clinical, and epidemiologic research.

23 c. A taxpayer shall have the opportunity to indicate on the
24 taxpayer's New Jersey gross income tax return that a portion of the
25 taxpayer's tax refund or an enclosed contribution shall be deposited
26 in the "New Jersey Lung Cancer Research Fund" pursuant to
27 section 1 of P.L. , c. (C.)(pending before the Legislature as this
28 bill).

29 d. Any costs incurred by the Division of Taxation for collection
30 or administration attributable to this act may be deducted from
31 receipts collected pursuant to this section, as determined by the
32 Director of the Division of Budget and Accounting. The State
33 Treasurer shall deposit net contributions collected pursuant to this
34 act into the "New Jersey Lung Cancer Research Fund."
35

36 2. The New Jersey State Commission on Cancer Research shall
37 solicit, receive, evaluate and approve applications of qualified
38 research institutions for grants from the "New Jersey Lung Cancer
39 Research Fund," established pursuant to section 1 of P.L. ,
40 c. (C.)(pending before the Legislature as this bill), to conduct
41 research relating to the causes, prevention, education, screening,
42 treatment and cure of lung cancer. As used in this section,
43 "qualified research institution" may include academic medical
44 institutions, State or local government agencies, public or private
45 organizations within New Jersey, and any other institution approved
46 by the commission, which is conducting a lung cancer research
47 project.

1 3. This act shall take effect immediately and section 1 shall
2 apply to taxable years commencing on or after January 1 following
3 enactment.

4

5

6

STATEMENT

7

8 This bill establishes the “New Jersey Lung Cancer Research
9 Fund” and allows voluntary contributions to the fund by taxpayers
10 on State gross income tax returns.

11 For 2008, an estimated 215,000 individuals nationwide will be
12 diagnosed with lung cancer. Approximately 161,000 people will
13 die in 2008 from this. More people die of lung cancer than of
14 colon, breast and prostate cancers combined.

15 Monies in the fund will be appropriated annually to the State
16 Commission on Cancer Research. The commission will receive,
17 evaluate and approve applications of qualified research institutions
18 for grants to conduct research relating to the causes, prevention,
19 education, screening, treatment and cure of lung cancer.

ASSEMBLY HEALTH AND SENIOR SERVICES COMMITTEE

STATEMENT TO

ASSEMBLY, No. 3842

with committee amendments

STATE OF NEW JERSEY

DATED: MAY 7, 2009

The Assembly Health and Senior Services Committee reports favorably and with committee amendments Assembly Bill No. 3842.

As amended by the committee, this bill establishes the “New Jersey Lung Cancer Research Fund” and allows taxpayers to donate a portion of their income tax refund to the fund.

The bill provides specifically as follows:

- A taxpayer may make voluntary contributions to the fund by indicating on the taxpayer's New Jersey gross income tax return that a portion of the taxpayer's tax refund or an enclosed contribution is to be deposited in the fund in accordance with the provisions of P.L.1999, c.21 (C.54A:9-25.14).
- The Legislature is to annually appropriate all funds deposited in the fund to the New Jersey State Commission on Cancer Research for lung cancer research projects.
- The commission will receive, evaluate, and approve applications of qualified research institutions for grants to conduct research relating to the causes, prevention, education, screening, treatment, and cure of lung cancer.
- The bill takes effect immediately and applies to taxable years beginning on or after January 1 following enactment.

This bill would permit taxpayers to make voluntary contributions to the New Jersey Lung Cancer Research Fund on their New Jersey gross income tax returns, in addition to any of the following funds to which contributions may currently be made:

- the Endangered and Nongame Species of Wildlife Conservation Fund;
- the Children's Trust Fund;
- the Vietnam Veterans' Memorial Fund;
- the New Jersey Breast Cancer Research Fund;
- the U.S.S. New Jersey Educational Museum Fund;
- the Drug Abuse Education Fund;
- the Korean Veterans' Memorial Fund;
- the Organ and Tissue Donor Awareness Education Fund;
- the NJ-AIDS Services Fund;
- the Literacy Volunteers of America - New Jersey Fund;

- the New Jersey Prostate Cancer Research Fund;
- the New Jersey World Trade Center Scholarship Fund; and
- the New Jersey Veterans Haven Support Fund.

As reported by the committee, this bill is identical to Senate Bill No. 2502 (1R) (Singer/T.Kean), which is currently pending before the Senate Budget and Appropriations Committee.

COMMITTEE AMENDMENTS

The committee amendments to the bill make technical changes to correct references to section 1 of the bill.

ASSEMBLY APPROPRIATIONS COMMITTEE

STATEMENT TO

[First Reprint]

ASSEMBLY, No. 3842

STATE OF NEW JERSEY

DATED: NOVEMBER 23, 2009

The Assembly Appropriations Committee reports favorably Assembly Bill No. 3842 (1R).

The bill establishes the “New Jersey Lung Cancer Research Fund” and allows voluntary contributions to the fund by taxpayers on State gross income tax returns.

Monies in the fund will be appropriated annually to the State Commission on Cancer Research. The commission will receive, evaluate and approve applications of qualified research institutions for grants to conduct research relating to the causes, prevention, education, screening, treatment, and cure of lung cancer.

This bill is identical to Senate Bill No. 2502 (1R), as also reported by the committee.

FISCAL IMPACT:

According to the Division on Taxation, Department of Treasury, enactment of this bill will have no impact on the General Fund, except for a minimal administrative cost in the first year to implement the proposal. The division indicated that there was no way to determine how much would be contributed to either the new fund nor any way to estimate what impact designations would have on the existing funds.

The division listed the amounts designated by checkoff and numerical designation to the twelve charitable funds that have been included on tax forms through tax year 2007. Those amounts are as follows:

<u>Fund</u>	Tax Year		
	<u>2005</u>	<u>2006</u>	<u>2007**</u>
Nongame Wildlife	\$203,295	\$210,980	\$226,418
Children's Trust	199,575	188,485	218,873
Vietnam Memorial	83,512	84,965	95,721
Breast Cancer	227,918	232,853	258,535
Battleship N.J.	61,634	58,575	65,664
Drug Abuse Ed.*	10,103	9,451	8,970
Korean Veterans*	8,283	8,451	7,772
Organ Donor*	11,814	12,568	10,792
New Jersey Aids*	16,526	15,993	15,639
Literacy Vol's.*	13,383	14,242	13,523
Prostate Cancer*	24,408	24,338	23,565
WTC Scholarship*	-----	11,350	10,640
<u>Total</u>	\$860,451	\$872,251	\$956,112

* numerical designation

** as of 01/02/2009

FISCAL NOTE
ASSEMBLY, No. 3842
STATE OF NEW JERSEY
213th LEGISLATURE

DATED: APRIL 14, 2009

SUMMARY

- Synopsis:** Establishes “New Jersey Lung Cancer Research Fund”; provides voluntary contributions by taxpayers on gross income tax returns.
- Type of Impact:** No impact on State General Fund or Property Tax Relief Fund.
- Agencies Affected:** Division of Taxation, Department of the Treasury.

Executive Estimate

Fiscal Impact	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>
State Cost	Minimal administrative	No impact - See comments below	
State Revenue	No impact - See comments below		

- The Office of Legislative Services **concurs** with the Executive estimate that there is no fiscal impact, except for a minimal administrative cost to implement the programs in the first year.
- Establishes the “New Jersey Lung Cancer Research Fund”.
- Provides for voluntary contribution by designation on gross income tax returns.
- Taxpayers may make designations from refunds or enclose a contribution to the fund.

BILL DESCRIPTION

Assembly Bill No. 3842 of 2009 establishes a special fund to be known as the “New Jersey Lung Cancer Research Fund” and provides for a designation on the State gross income tax return that will permit taxpayers to make voluntary contributions to the fund to support the efforts and initiatives of the New Jersey Cancer Research Commission for lung cancer.

Lung cancer research project means a scientific research project, approved by the Commission, focusing on the causes, prevention, education, screening, treatment or cure of lung cancer.

FISCAL ANALYSIS

EXECUTIVE BRANCH

According to the Division on Taxation, Department of Treasury, enactment of this bill will have no impact on the General Fund, except for a minimal administrative cost in the first year to implement the proposal. The division indicated that there was no way to determine how much would be contributed to either new fund nor any way to estimate what impact designations would have on the existing funds.

The division listed the amounts designated by checkoff and numerical designation to the twelve charitable funds that have been included on tax forms through tax year 2007. Those amounts are as follows:

<u>Fund</u>	<u>Tax Year</u>		
	<u>2005</u>	<u>2006</u>	<u>2007**</u>
Nongame Wildlife	\$203,295	\$210,980	\$226,418
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Drug Abuse Ed.*	10,103	9,451	8,970
Korean Veterans*	8,283	8,451	7,772
Organ Donor*	11,814	12,568	10,792
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Literacy Vol's.*	13,383	14,242	13,523
Prostate Cancer*	24,408	24,338	23,565
WTC Scholarship*	-----	11,350	10,640
<u>Total</u>	\$860,451	\$872,251	\$956,112

* numerical designation

** as of 01/02/2009

OFFICE OF LEGISLATIVE SERVICES

The Office of Legislative Services concurs with the Executive estimate.

Section: Revenue, Finance and Appropriations

*Analyst: Michael J. Basarab
Senior Fiscal Analyst*

*Approved: David J. Rosen
Legislative Budget and Finance Officer*

This fiscal note has been prepared pursuant to P.L. 1980, c.67 (C. 52:13B-1 et seq.).

FISCAL NOTE
[First Reprint]
ASSEMBLY, No. 3842
STATE OF NEW JERSEY
213th LEGISLATURE

DATED: DECEMBER 9, 2009

SUMMARY

Synopsis: Establishes “New Jersey Lung Cancer Research Fund”; provides voluntary contributions by taxpayers on gross income tax returns.

Type of Impact: No impact on State General Fund or Property Tax Relief Fund.

Agencies Affected: Division of Taxation, Department of the Treasury.

Executive Estimate

Fiscal Impact	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>
State Cost	Minimal Administrative	No impact - See comments below	
State Revenue	No impact - See comments below		

- The Office of Legislative Services **concurs** with the Executive estimate that there is no fiscal impact, except for a minimal administrative cost to implement the programs in the first year.
- Establishes the “New Jersey Lung Cancer Research Fund”.
- Provides for voluntary contribution by designation on gross income tax returns, and taxpayers may make designations from refunds or enclose a contribution to the fund.
- This act shall take effect immediately and Section 1 shall apply to taxable years commencing on or after January 1 following enactment.

BILL DESCRIPTION

Assembly Bill No. 3842 (1R) of 2009 establishes a special fund to be known as the “New Jersey Lung Cancer Research Fund” and provides for a designation on the State gross income tax return that will permit taxpayers to make voluntary contributions to the fund to support the efforts and initiatives of the New Jersey Cancer Research Commission for lung cancer.

Lung cancer research project means a scientific research project, approved by the Commission, focusing on the causes, prevention, education, screening, treatment or cure of lung cancer.

FISCAL ANALYSIS***EXECUTIVE BRANCH***

According to the Division on Taxation, Department of Treasury, enactment of this bill will have no impact on the General Fund, except for a minimal administrative cost in the first year to implement the proposal. The division indicated that there was no way to determine how much would be contributed to either new fund nor any way to estimate what impact designations would have on the existing funds.

The division listed the amounts designated by checkoff and numerical designation to the thirteen charitable funds that have been included on tax forms through tax year 2008. Those amounts are as follows:

<u>Fund</u>	<u>Tax Year</u>		
	<u>2006</u>	<u>2007</u>	<u>2008**</u>
Nongame Wildlife	\$210,980	\$228,033	\$185,765
Children's Trust	188,485	223,708	177,637
Vietnam Memorial	84,965	96,617	80,145
Breast Cancer	232,853	260,665	192,813
Battleship N.J.	58,575	66,561	58,248
Drug Abuse Ed.*	9,451	9,050	7,365
Korean Veterans*	8,451	7,807	6,274
Organ Donor*	12,568	10,896	9,620
New Jersey Aids*	15,993	15,867	10,656
Literacy Vol's.*	14,242	14,115	11,653
Prostate Cancer*	24,338	23,748	18,016
WTC Scholarship*	11,350	10,800	5,577
VET's Haven*	-----	-----	10,953
<u>Total</u>	\$872,251	\$967,867	\$774,722

* numerical designation

** as of 09/11/2009

OFFICE OF LEGISLATIVE SERVICES

The Office of Legislative Services concurs with the Executive estimate.

Section: Revenue, Finance and Appropriations

*Analyst: Michael J. Basarab
Senior Fiscal Analyst*

*Approved: David J. Rosen
Legislative Budget and Finance Officer*

This fiscal note has been prepared pursuant to P.L. 1980, c.67 (C. 52:13B-6 et seq.).