

54A:9-25.21

LEGISLATIVE HISTORY CHECKLIST

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LAWS OF: 2001 **CHAPTER:** 305
NJSA: 54A:9-25.21 (Taxpayers contribution—Prostrate Cancer Research)
BILL NO: A2633 (Substituted for S1604)

SPONSOR(S): Blee and Gibson

DATE INTRODUCED: June 19, 2000

COMMITTEE: **ASSEMBLY:** Health; Appropriations

SENATE: ----

AMENDED DURING PASSAGE: No

DATE OF PASSAGE: **ASSEMBLY:** June 28, 2001
SENATE: November 26, 2001

DATE OF APPROVAL: January 2, 2002

FOLLOWING ARE ATTACHED IF AVAILABLE:

FINAL TEXT OF BILL (Original version of bill enacted)

A2633

SPONSORS STATEMENT: (Begins on page 3 of original bill) Yes

COMMITTEE STATEMENT: **ASSEMBLY:** Yes 9-21-
2000(Health)

12-7-2000(Appropr.)

SENATE: No

FLOOR AMENDMENT STATEMENTS: No

LEGISLATIVE FISCAL NOTE: Yes

S1604

SPONSORS STATEMENT: (Begins on page 3 of original bill) Yes

Bill and Sponsors Statement identical to A2633

COMMITTEE STATEMENT: **ASSEMBLY:** No

SENATE: Yes

FLOOR AMENDMENT STATEMENTS: No

LEGISLATIVE FISCAL NOTE: Yes

Identical to fiscal note for A2633

VETO MESSAGE: No

GOVERNOR'S PRESS RELEASE ON SIGNING: No

FOLLOWING WERE PRINTED:

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REPORTS: No

HEARINGS: No

NEWSPAPER ARTICLES: No

ASSEMBLY, No. 2633

STATE OF NEW JERSEY 209th LEGISLATURE

INTRODUCED JUNE 19, 2000

Sponsored by:

Assemblyman FRANCIS J. BLEE

District 2 (Atlantic)

Assemblyman JOHN C. GIBSON

District 1 (Cape May, Atlantic and Cumberland)

Co-Sponsored by:

**Assemblymen Zisa, Zecker, Assemblywoman Heck, Assemblyman Malone,
Senators Singer, Inverso and Allen**

SYNOPSIS

Provides for voluntary contributions by taxpayers on gross income tax returns to New Jersey Prostate Cancer Research Fund.

CURRENT VERSION OF TEXT

As introduced.



(Sponsorship Updated As Of: 11/27/2001)

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

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 Prostate Cancer Research
11 Fund."

12 b. Each taxpayer shall have the opportunity to indicate on the
13 taxpayer's New Jersey gross income tax return that a portion of the
14 taxpayer's tax refund or an enclosed contribution shall be deposited in
15 the special fund.

16 c. Any costs incurred by the Division of Taxation for collection or
17 administration attributable to this act may be deducted from receipts
18 collected pursuant to this act, as determined by the Director of the
19 Division of Budget and Accounting. The State Treasurer shall deposit
20 net contributions collected pursuant to this act into the "New Jersey
21 Prostate Cancer Research Fund."

22

23 2. The Legislature shall annually appropriate all monies deposited
24 in the "New Jersey Prostate Cancer Research Fund" established
25 pursuant to this act to the New Jersey State Commission on Cancer
26 Research, established pursuant to P.L.1983, c.6 (C.52:9U-1 et seq.)
27 for prostate cancer research projects. As used in this act, "prostate
28 cancer research project" means a scientific research project which is
29 approved by the commission and which focuses on the causes,
30 prevention, screening, treatment or cure of prostate cancer and may
31 include, but is not limited to, basic, behavioral, clinical, demographic,
32 epidemiologic and psychosocial research.

33

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

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46 4. This act shall take effect immediately and sections 1 and 2 shall

1 apply to taxable years commencing on or after January 1 following
2 enactment.

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STATEMENT

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7 This bill establishes the New Jersey Prostate Cancer Research Fund
8 and allows voluntary contributions to the fund by taxpayers on their
9 New Jersey gross income tax returns.

10 Prostate cancer is the most commonly diagnosed non-skin cancer
11 in America. It is the second leading cause of cancer death in men.
12 There are 11 million men in the United States who have been
13 diagnosed with some form of prostate cancer.

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

ASSEMBLY HEALTH COMMITTEE

STATEMENT TO

ASSEMBLY, No. 2633

STATE OF NEW JERSEY

DATED: SEPTEMBER 21, 2000

The Assembly Health Committee reports favorably Assembly Bill No.2633.

This bill establishes the New Jersey Prostate Cancer Research Fund and allows voluntary contributions to the fund by taxpayers on their New Jersey gross income tax returns, effective with the taxable year commencing on or after January 1 following enactment.

The bill requires that the Legislature annually appropriate all monies in the fund to the State Commission on Cancer Research for prostate 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, screening, treatment and cure of prostate cancer.

The bill defines:

- C "prostate cancer research project" to mean a scientific research project which is approved by the commission and which focuses on the causes, prevention, screening, treatment or cure of prostate cancer and may include, but is not limited to, basic, behavioral, clinical, demographic, epidemiologic and psychosocial research; and
- C "qualified research institution" to include academic medical institutions, State or local government agencies, public or private organizations within New Jersey, and any other institution approved by the commission, which is conducting a prostate cancer research project.

Prostate cancer is the most commonly diagnosed non-skin cancer in America and is the second leading cause of cancer death in men.

This bill would permit taxpayers to make voluntary contributions to the New Jersey Prostate 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; and

-- the Organ and Tissue Donor Awareness Education Fund.

ASSEMBLY APPROPRIATIONS COMMITTEE

STATEMENT TO

ASSEMBLY, No. 2633

STATE OF NEW JERSEY

DATED: DECEMBER 7, 2000

The Assembly Appropriations Committee reports favorably Assembly Bill No. 2633.

Assembly Bill No. 2633 establishes the New Jersey Prostate Cancer Research Fund and allows voluntary contributions to the fund by taxpayers on their New Jersey gross income tax returns.

The bill requires that the Legislature annually appropriate all monies in the fund to the State Commission on Cancer Research for prostate 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, screening, treatment and cure of prostate cancer.

FISCAL IMPACT:

This bill permits taxpayers to make voluntary contributions to the New Jersey Prostate 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: as a checkoff,

- Ⓒ 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; and the U.S.S. New Jersey Educational Museum Fund,
- Ⓒ by numerical designation beginning in 2001, for tax year 2000, the Drug Abuse Education Fund and the Korean Veterans' Memorial Fund; and
- Ⓒ beginning in 2002, for tax year 2001, the Organ and Tissue Donor Awareness Education Fund.

The five original checkoff funds received approximately \$1 million in each of the past three years.

FISCAL NOTE
ASSEMBLY, No. 2633
STATE OF NEW JERSEY
209th LEGISLATURE

DATED: DECEMBER 15, 2000

SUMMARY

Synopsis: Provides for voluntary contributions by taxpayers on gross income tax returns to New Jersey Prostate Cancer Research Fund.

Type of Impact: No impact on State General Fund

Agencies Affected: Division of Taxation, Department of Treasury

Executive Estimate

Fiscal Impact	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>
State Cost	\$0	\$0	\$0

- ! The Office of Legislative Services (OLS) **concurs** with the Executive Branch estimate that there is no impact on State revenues.
- ! Establishes the New Jersey Prostate Cancer Research Fund.
- ! Provides for voluntary contributions by designation on State gross income tax return.
- ! Taxpayers may make designation from refund or enclose a contribution to the fund.

BILL DESCRIPTION

Assembly Bill No. 2633 of 2000 establishes the New Jersey Prostate Cancer Research Fund and provides for a designation on the State gross income tax return. The tax return designation would permit taxpayers to make voluntary contributions to the fund to help support research relating to the causes, prevention, screening, treatment and cure of prostate cancer. The bill also permits taxpayers who are not due refunds to make contributions through the enclosure of a donation when the tax return is filed. The State Commission on Cancer Research will evaluate and approve grant applications from qualified research institutions to conduct appropriate research relating to prostate cancer.

FISCAL ANALYSIS

EXECUTIVE BRANCH

According to the Division of Taxation, Department of Treasury, enactment of this bill will have no impact on the General Fund. The division indicated that there was no way to determine how much would be contributed to the new fund, nor any way to estimate what impact this designation would have on the existing funds.

The division has listed the following amounts designated by checkoff to the five original charitable funds: the Endangered Wildlife Conservation Fund; the Children's Trust Fund; the Vietnam Veterans' Memorial Fund; the Breast Cancer Research Fund; and the U.S.S. New Jersey Educational Museum Fund; for the last three tax years:

<u>Fund</u>	<u>Tax Year</u>		
	<u>1997</u>	<u>1998</u>	<u>1999</u>
Nongame Wildlife	\$251,134	\$264,102	\$244,441
Children's Trust	245,716	246,974	223,557
Vietnam Mem.	92,782	113,754	108,609
Breast Cancer	211,240	233,500	249,820
Battleship N.J.	133,728	98,916	106,922
<u>Total</u>	\$934,600	\$957,246	\$933,340

OFFICE OF LEGISLATIVE SERVICES

The Office of Legislative Services **concurs** with the Executive Branch and notes that beginning in 2001, for the tax year 2000, contributions by numerical coding will also be available to tax filers for the Drug Abuse Education Fund and the Korean Veterans' Memorial Fund.

Section: *Revenue, Finance and Appropriations*

Analyst: *Michael J. Basarab*
Senior Fiscal Analyst

Approved: *Alan R. Kooney*
Legislative Budget and Finance Officer

This fiscal note has been prepared pursuant to P.L.1980, c.67.

SENATE, No. 1604

STATE OF NEW JERSEY 209th LEGISLATURE

INTRODUCED SEPTEMBER 25, 2000

Sponsored by:

Senator ROBERT W. SINGER

District 30 (Burlington, Monmouth and Ocean)

Senator PETER A. INVERSO

District 14 (Mercer and Middlesex)

Co-Sponsored by:

Senator Allen

SYNOPSIS

Provides for voluntary contributions by taxpayers on gross income tax returns to New Jersey Prostate Cancer Research Fund.

CURRENT VERSION OF TEXT

As introduced.



(Sponsorship Updated As Of: 10/3/2000)

S1604 SINGER, INVERSO

2

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

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 Prostate Cancer Research
11 Fund."

12 b. Each taxpayer shall have the opportunity to indicate on the
13 taxpayer's New Jersey gross income tax return that a portion of the
14 taxpayer's tax refund or an enclosed contribution shall be deposited in
15 the special fund.

16 c. Any costs incurred by the Division of Taxation for collection or
17 administration attributable to this act may be deducted from receipts
18 collected pursuant to this act, as determined by the Director of the
19 Division of Budget and Accounting. The State Treasurer shall deposit
20 net contributions collected pursuant to this act into the "New Jersey
21 Prostate Cancer Research Fund."

22

23 2. The Legislature shall annually appropriate all monies deposited
24 in the "New Jersey Prostate Cancer Research Fund" established
25 pursuant to this act to the New Jersey State Commission on Cancer
26 Research, established pursuant to P.L.1983, c.6 (C.52:9U-1 et seq.)
27 for prostate cancer research projects. As used in this act, "prostate
28 cancer research project" means a scientific research project which is
29 approved by the commission and which focuses on the causes,
30 prevention, screening, treatment or cure of prostate cancer and may
31 include, but is not limited to, basic, behavioral, clinical, demographic,
32 epidemiologic and psychosocial research.

33

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

45

46 4. This act shall take effect immediately and sections 1 and 2 shall

S1604 SINGER, INVERSO

3

1 apply to taxable years commencing on or after January 1 following
2 enactment.

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STATEMENT

6

7 This bill establishes the New Jersey Prostate Cancer Research Fund
8 and allows voluntary contributions to the fund by taxpayers on their
9 New Jersey gross income tax returns.

10 Prostate cancer is the most commonly diagnosed non-skin cancer
11 in America. It is the second leading cause of cancer death in men.
12 There are 11 million men in the United States who have been
13 diagnosed with some form of prostate cancer.

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

FISCAL NOTE
SENATE, No. 1604
STATE OF NEW JERSEY
209th LEGISLATURE

DATED: DECEMBER 15, 2000

SUMMARY

Synopsis: Provides for voluntary contributions by taxpayers on gross income tax returns to New Jersey Prostate Cancer Research Fund.

Type of Impact: No impact on State General Fund

Agencies Affected: Division of Taxation, Department of Treasury

Executive Estimate

Fiscal Impact	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>
State Cost	\$0	\$0	\$0

- ! The Office of Legislative Services (OLS) **concurs** with the Executive Branch estimate that there is no impact on State revenues.
- ! Establishes the New Jersey Prostate Cancer Research Fund.
- ! Provides for voluntary contributions by designation on State gross income tax return.
- ! Taxpayers may make designation from refund or enclose a contribution to the fund.

BILL DESCRIPTION

Senate Bill No. 1604 of 2000 establishes the New Jersey Prostate Cancer Research Fund and provides for a designation on the State gross income tax return. The tax return designation would permit taxpayers to make voluntary contributions to the fund to help support research relating to the causes, prevention, screening, treatment and cure of prostate cancer. The bill also permits taxpayers who are not due refunds to make contributions through the enclosure of a donation when the tax return is filed. The State Commission on Cancer Research will evaluate and approve grant applications from qualified research institutions to conduct appropriate research relating to prostate cancer.

FISCAL ANALYSIS

EXECUTIVE BRANCH

According to the Division of Taxation, Department of Treasury, enactment of this bill will have no impact on the General Fund. The division indicated that there was no way to determine how much would be contributed to the new fund, nor any way to estimate what impact this designation would have on the existing funds.

The division has listed the following amounts designated by checkoff to the five original charitable funds: the Endangered Wildlife Conservation Fund; the Children's Trust Fund; the Vietnam Veterans' Memorial Fund; the Breast Cancer Research Fund; and the U.S.S. New Jersey Educational Museum Fund; for the last three tax years:

<u>Fund</u>	<u>Tax Year</u>		
	<u>1997</u>	<u>1998</u>	<u>1999</u>
Nongame Wildlife	\$251,134	\$264,102	\$244,441
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Vietnam Mem.	92,782	113,754	108,609
Breast Cancer	211,240	233,500	249,820
Battleship N.J.	133,728	98,916	106,922
<u>Total</u>	\$934,600	\$957,246	\$933,340

OFFICE OF LEGISLATIVE SERVICES

The Office of Legislative Services **concurs** with the Executive Branch and notes that beginning in 2001, for the tax year 2000, contributions by numerical coding will also be available to tax filers for the Drug Abuse Education Fund and the Korean Veterans' Memorial Fund.

Section: *Revenue, Finance and Appropriations*

Analyst: *Michael J. Basarab*
Senior Fiscal Analyst

Approved: *Alan R. Kooney*
Legislative Budget and Finance Officer

This fiscal note has been prepared pursuant to P.L.1980, c.67.

SENATE HEALTH COMMITTEE

STATEMENT TO

SENATE, No. 1604

STATE OF NEW JERSEY

DATED: FEBRUARY 26, 2001

The Senate Health Committee reports favorably Senate Bill No. 1604.

This bill establishes the New Jersey Prostate Cancer Research Fund and allows voluntary contributions to the fund by taxpayers on their New Jersey gross income tax returns.

Prostate cancer is the most commonly diagnosed non-skin cancer in America. It is the second leading cause of cancer death in men. There are 11 million men in the United States who have been diagnosed with some form of prostate cancer.

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

This bill is identical to Assembly Bill No.2633 (Blee/Gibson), which is on second reading in the General Assembly.

§§1,2 -
C.54A:9-25.21
& 54A:9-25.22
§3 - 52:9U-6.2
§4 - Note

P.L. 2001, CHAPTER 305, *approved January 2, 2002*
Assembly, No. 2633

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

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 Prostate Cancer Research
11 Fund."

12 b. Each taxpayer shall have the opportunity to indicate on the
13 taxpayer's New Jersey gross income tax return that a portion of the
14 taxpayer's tax refund or an enclosed contribution shall be deposited in
15 the special fund.

16 c. Any costs incurred by the Division of Taxation for collection or
17 administration attributable to this act may be deducted from receipts
18 collected pursuant to this act, as determined by the Director of the
19 Division of Budget and Accounting. The State Treasurer shall deposit
20 net contributions collected pursuant to this act into the "New Jersey
21 Prostate Cancer Research Fund."

22

23 2. The Legislature shall annually appropriate all monies deposited
24 in the "New Jersey Prostate Cancer Research Fund" established
25 pursuant to this act to the New Jersey State Commission on Cancer
26 Research, established pursuant to P.L.1983, c.6 (C.52:9U-1 et seq.)
27 for prostate cancer research projects. As used in this act, "prostate
28 cancer research project" means a scientific research project which is
29 approved by the commission and which focuses on the causes,
30 prevention, screening, treatment or cure of prostate cancer and may
31 include, but is not limited to, basic, behavioral, clinical, demographic,
32 epidemiologic and psychosocial research.

33

34 3. The New Jersey State Commission on Cancer Research shall
35 solicit, receive, evaluate and approve applications of qualified research
36 institutions for grants from the "New Jersey Prostate Cancer Research
37 Fund," established pursuant to section 1 of P.L. , c. (C.)(pending
38 before the Legislature as this bill), to conduct research relating to the
39 causes, prevention, screening, treatment and cure of prostate cancer.
40 As used in this section, "qualified research institution" may include
41 academic medical institutions, State or local government agencies,

1 public or private organizations within New Jersey, and any other
2 institution approved by the commission, which is conducting a prostate
3 cancer research project.

4
5 4. This act shall take effect immediately and sections 1 and 2 shall
6 apply to taxable years commencing on or after January 1 following
7 enactment.

8

9

10 STATEMENT

11

12 This bill establishes the New Jersey Prostate Cancer Research Fund
13 and allows voluntary contributions to the fund by taxpayers on their
14 New Jersey gross income tax returns.

15 Prostate cancer is the most commonly diagnosed non-skin cancer
16 in America. It is the second leading cause of cancer death in men.
17 There are 11 million men in the United States who have been
18 diagnosed with some form of prostate cancer.

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

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28 _____
29 Provides for voluntary contributions by taxpayers on gross income tax
returns to New Jersey Prostate Cancer Research Fund.

CHAPTER 305

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

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

C.54A:9-25.21 "New Jersey Prostate Cancer Research Fund"; tax return contribution.

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

b. Each taxpayer shall have the opportunity to indicate on the taxpayer's New Jersey gross income tax return that a portion of the taxpayer's tax refund or an enclosed contribution shall be deposited in the special fund.

c. Any costs incurred by the Division of Taxation for collection or administration attributable to this act may be deducted from receipts collected pursuant to this act, as determined by the Director of the Division of Budget and Accounting. The State Treasurer shall deposit net contributions collected pursuant to this act into the "New Jersey Prostate Cancer Research Fund."

C.54A:9-25.22 Appropriation of monies deposited.

2. The Legislature shall annually appropriate all monies deposited in the "New Jersey Prostate Cancer Research Fund" established pursuant to this act to the New Jersey State Commission on Cancer Research, established pursuant to P.L.1983, c.6 (C.52:9U-1 et seq.) for prostate cancer research projects. As used in this act, "prostate cancer research project" means a scientific research project which is approved by the commission and which focuses on the causes, prevention, screening, treatment or cure of prostate cancer and may include, but is not limited to, basic, behavioral, clinical, demographic, epidemiologic and psychosocial research.

C.52:9U-6.2 Applications for grants.

3. The New Jersey State Commission on Cancer Research shall solicit, receive, evaluate and approve applications of qualified research institutions for grants from the "New Jersey Prostate Cancer Research Fund," established pursuant to section 1 of P.L.2001, c.305 (C.54A:9-25.21), to conduct research relating to the causes, prevention, screening, treatment and cure of prostate cancer. As used in this section, "qualified research institution" may include academic medical institutions, State or local government agencies, public or private organizations within New Jersey, and any other institution approved by the commission, which is conducting a prostate cancer research project.

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

Approved January 2, 2002.