

HOUSE BILL No. 1810

DIGEST OF INTRODUCED BILL

Citations Affected: IC 4-12-13; IC 6-8.1-9-4.

Synopsis: Income tax check-off. Adds prostate cancer research as a charitable purpose to which an individual may choose to give all or part of the individual's income tax refund. Establishes the prostate cancer research trust fund under the administration of the budget agency. Makes a continuing appropriation of the money held in the prostate cancer research trust fund.

Effective: January 1, 2006.

Brown C, Brown T

January 19, 2005, read first time and referred to Committee on Public Health.

C
O
P
Y



First Regular Session 114th General Assembly (2005)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2004 Regular Session of the General Assembly.

C
O
P
Y

HOUSE BILL No. 1810



A BILL FOR AN ACT to amend the Indiana Code concerning taxation and to make an appropriation.

Be it enacted by the General Assembly of the State of Indiana:

1 SECTION 1. IC 4-12-13 IS ADDED TO THE INDIANA CODE AS
 2 A **NEW** CHAPTER TO READ AS FOLLOWS [EFFECTIVE
 3 JANUARY 1, 2006]:
 4 **Chapter 13. Prostate Cancer Research Trust Fund**
 5 **Sec. 1. As used in this chapter, "fund" refers to the prostate**
 6 **cancer research trust fund established by section 2 of this chapter.**
 7 **Sec. 2. (a) The prostate cancer research trust fund is established**
 8 **for the purpose of receiving, holding, and disbursing money as a**
 9 **fiduciary. The budget agency shall administer the fund. The fund**
 10 **consists of:**
 11 **(1) grants, gifts, and donations intended for deposit in the**
 12 **fund;**
 13 **(2) appropriations to further the purpose described in section**
 14 **3 of this chapter; and**
 15 **(3) interest that accrues from money in the fund.**
 16 **(b) The treasurer of state shall invest the money in the fund not**
 17 **currently needed to meet the obligations of the fund in the same**



1 manner as other public money may be invested. Interest that
2 accrues from these investments shall be deposited in the fund.

3 (c) Money in the fund at the end of the state fiscal year does not
4 revert to the state general fund.

5 Sec. 3. The budget agency shall make grants from the fund to
6 entities conducting research on prostate cancer.

7 Sec. 4. Money in the fund is annually appropriated for the
8 purpose described in section 3 of this chapter.

9 SECTION 2. IC 6-8.1-9-4 IS AMENDED TO READ AS
10 FOLLOWS [EFFECTIVE JANUARY 1, 2006]: Sec. 4. (a) Every
11 individual (other than a nonresident) who files an individual income
12 tax return and who is entitled to a refund from the Indiana department
13 of revenue because of the overpayment of income tax for a taxable year
14 may designate on his ~~the individual's~~ annual state income tax return
15 that either a specific amount ~~amounts~~ or all of the refund to which ~~he~~
16 ~~the individual~~ is entitled shall be paid over to **one (1) or more of the**
17 ~~nongame fund. In the event that the individual designates that a certain~~
18 ~~amount shall be paid over to the nongame fund and funds described~~
19 **in subsection (d). If** the refund to which ~~he~~ **the individual** is entitled
20 is less than the **total** amount designated ~~such designation shall mean~~
21 ~~that by the individual to be paid over to one (1) or more of the~~
22 **funds described in subsection (d), all of the refund to which he the**
23 **individual** is entitled shall be paid over to the ~~nongame fund~~
24 **designated fund or funds, but in an amount or amounts reduced**
25 **proportionately for each designated fund. If an individual**
26 **designates all of the refund to which the individual is entitled to be**
27 **paid over to one (1) or more of the funds described in subsection**
28 **(d) without designating specific amounts, the refund to which the**
29 **individual is entitled shall be paid over to each fund described in**
30 **subsection (d) in an amount equal to the refund divided by the**
31 **number of funds described in subsection (d), rounded to the lowest**
32 **cent, with any part of the refund remaining due to the effects of**
33 **rounding to be deposited in the nongame fund.**

34 (b) Every husband and wife (other than nonresidents) who file a
35 joint income tax return and who are entitled to a refund from the
36 Indiana department of revenue because of the overpayment of income
37 tax for a taxable year may designate on their annual state income tax
38 return that either a specific amount or all of the refund to which they
39 are entitled shall be paid over to **one (1) or more of the nongame fund:**
40 ~~In the event that the husband and wife designate that a certain amount~~
41 ~~shall be paid over to the nongame fund and funds described in~~
42 **subsection (d). If** the refund to which ~~they~~ **a husband and wife** are

C
o
p
y



1 entitled is less than the **total** amount designated ~~such designation shall~~
 2 ~~mean that by the husband and wife to be paid over to one (1) or~~
 3 **more of the funds described in subsection (d)**, all of the refund to
 4 which ~~they the husband and wife~~ are entitled shall be paid over to the
 5 ~~nongame fund~~ **designated fund or funds, but in an amount or**
 6 **amounts reduced proportionately for each designated fund. If a**
 7 **husband and wife designate all of the refund to which the husband**
 8 **and wife are entitled to be paid over to one (1) or more of the funds**
 9 **described in subsection (d) without designating specific amounts,**
 10 **the refund to which the husband and wife are entitled shall be paid**
 11 **over to each fund described in subsection (d) in an amount equal**
 12 **to the refund divided by the number of funds described in**
 13 **subsection (d), rounded to the lowest cent, with any part of the**
 14 **refund remaining due to the effects of rounding to be deposited in**
 15 **the nongame fund.**

16 (c) The instructions for the preparation of individual income tax
 17 returns shall contain a description of the purposes of **the following:**

18 (1) The nongame and endangered species program which is
 19 written in cooperation with the department of natural resources.

20 (2) **The prostate cancer research trust fund (established by**
 21 **IC 4-12-13-2).**

22 (d) **A taxpayer may designate under subsection (a) or (b) that all**
 23 **or part of the taxpayer's refund be paid over to one (1) or more of**
 24 **the following funds:**

25 (1) **The nongame fund.**

26 (2) **The prostate cancer research trust fund.**

27 (e) **The department shall interpret a designation on a return by**
 28 **a taxpayer under subsection (a) or (b) that is illegible or otherwise**
 29 **not reasonably discernible to the department as if the designation**
 30 **had not been made.**

31 SECTION 3. [EFFECTIVE JANUARY 1, 2006] **IC 6-8.1-9-4, as**
 32 **amended by this act, applies only to returns associated with taxable**
 33 **years beginning after December 31, 2005.**

C
O
P
Y

