



January 22, 2020

SENATE BILL No. 66

DIGEST OF SB 66 (Updated January 21, 2020 12:41 pm - DI 125)

Citations Affected: IC 4-12; IC 6-8.1; noncode.

Synopsis: Donation of income tax refund for cancer research. Establishes the cancer research account within the Indiana health care account. Provides that a taxpayer may designate all or a part of the taxpayer's state income tax refund to be paid over to the cancer research account. Provides that the budget agency shall distribute the money in the cancer research account in equal amounts to the Indiana University Melvin and Bren Simon Cancer Center and the Purdue University Center for Cancer Research.

Effective: January 1, 2021.

**Ford Jon, Charbonneau, Zay, Ford
J.D., Stoops**

January 6, 2020, read first time and referred to Committee on Tax and Fiscal Policy.
January 21, 2020, amended, reported favorably — Do Pass.

SB 66—LS 6174/DI 138



January 22, 2020

Second Regular Session of the 121st General Assembly (2020)

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 2019 Regular Session of the General Assembly.

SENATE BILL No. 66

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

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

- 1 SECTION 1. IC 4-12-5-3, AS AMENDED BY P.L.291-2001,
2 SECTION 55, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
3 JANUARY 1, 2021]: Sec. 3. (a) The Indiana health care account is
4 established within the Indiana tobacco master settlement agreement
5 fund for the purpose of promoting the health of the citizens of Indiana.
6 The account consists of:
7 (1) amounts, if any, that another statute requires to be distributed
8 to the account from the Indiana tobacco master settlement
9 agreement fund;
10 (2) appropriations to the account from other sources; and
11 (3) grants, gifts, and donations intended for deposit in the
12 account, **including amounts designated to the cancer research**
13 **account under IC 6-8.1-9-4.**
14 (b) The account shall be administered by the budget agency. Money
15 in the account at the end of the state fiscal year does not revert to the
16 state general fund but remains available for expenditure.
17 SECTION 2. IC 4-12-5-4, AS AMENDED BY P.L.109-2015,

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1 SECTION 11, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
2 JANUARY 1, 2021]: Sec. 4. Subject to appropriation by the general
3 assembly, review by the budget committee, and approval by the budget
4 agency, the auditor of state shall distribute money from the account to
5 public or private entities or individuals for the implementation of
6 programs concerning one (1) or more of the following purposes:

7 (1) The children's health insurance program established under
8 IC 12-17.6.

9 (2) **Cancer research**, cancer detection tests, and cancer education
10 programs.

11 (3) Heart disease and stroke education programs.

12 (4) Assisting community health centers in providing:

13 (A) vaccinations against communicable diseases, with an
14 emphasis on service to youth and senior citizens;

15 (B) health care services and preventive measures that address
16 the special health care needs of minorities (as defined in
17 IC 16-46-6-2); and

18 (C) health care services and preventive measures in rural
19 areas.

20 (5) Promoting health and wellness activities.

21 (6) Encouraging the prevention of disease, particularly tobacco
22 related diseases.

23 (7) Addressing the special health care needs of those who suffer
24 most from tobacco related diseases, including end of life and long
25 term care alternatives.

26 (8) Addressing minority health disparities.

27 (9) Addressing the impact of tobacco related diseases, particularly
28 on minorities and females.

29 (10) Promoting community based health care, particularly in areas
30 with a high percentage of underserved citizens, including
31 individuals with disabilities, or with a shortage of health care
32 professionals.

33 (11) Enhancing local health department services.

34 (12) Expanding community based minority health infrastructure.

35 (13) Other purposes recommended by the state department of
36 health.

37 SECTION 3. IC 4-12-5-4.5 IS ADDED TO THE INDIANA CODE
38 AS A **NEW SECTION** TO READ AS FOLLOWS [EFFECTIVE
39 JANUARY 1, 2021]: **Sec. 4.5. (a) The cancer research account is**
40 **established within the Indiana health care account.**

41 **(b) The cancer research account consists of designated income**
42 **tax refunds paid over to the account under IC 6-8.1-9-4.**



1 (c) **The budget agency shall distribute money in the cancer**
2 **research account in equal amounts to the Indiana University**
3 **Melvin and Bren Simon Cancer Center and the Purdue University**
4 **Center for Cancer Research.**

5 (d) **The Indiana University Melvin and Bren Simon Cancer**
6 **Center and the Purdue University Center for Cancer Research**
7 **shall use the money distributed from the cancer research account**
8 **for cancer research.**

9 SECTION 4. IC 6-8.1-9-4, AS AMENDED BY P.L.99-2016,
10 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
11 JANUARY 1, 2021]: Sec. 4. (a) Every individual (other than a
12 nonresident) who files an individual income tax return and who is
13 entitled to a refund from the department of state revenue because of the
14 overpayment of income tax for a taxable year may designate on the
15 individual's annual state income tax return that either a specific amount
16 or all of the refund to which the individual is entitled shall be paid over
17 to one (1) or more of the funds **or accounts** described in subsection (c).
18 If the refund to which the individual is entitled is less than the total
19 amount designated to be paid over to one (1) or more of the funds **or**
20 **accounts** described in subsection (c), all of the refund to which the
21 individual is entitled shall be paid over to the designated funds **or**
22 **accounts**, but in an amount or amounts reduced proportionately for
23 each designated fund **or account**. If an individual designates all of the
24 refund to which the individual is entitled to be paid over to one (1) or
25 more of the funds **or accounts** described in subsection (c) without
26 designating specific amounts, the refund to which the individual is
27 entitled shall be paid over to each fund **or account** described in
28 subsection (c) in an amount equal to the refund divided by the number
29 of funds **or accounts** described in subsection (c), rounded to the lowest
30 cent, with any part of the refund remaining due to the effects of
31 rounding to be deposited in the nongame fund.

32 (b) Every husband and wife (other than nonresidents) who file a
33 joint income tax return and who are entitled to a refund from the
34 department of state revenue because of the overpayment of income tax
35 for a taxable year may designate on their annual state income tax return
36 that either a specific amount or all of the refund to which they are
37 entitled shall be paid over to one (1) or more of the funds **or accounts**
38 described in subsection (c). If the refund to which a husband and wife
39 are entitled is less than the total amount designated to be paid over to
40 one (1) or more of the funds **or accounts** described in subsection (c),
41 all of the refund to which the husband and wife are entitled shall be
42 paid over to the designated funds **or accounts**, but in an amount or



1 amounts reduced proportionately for each designated fund **or account**.
 2 If a husband and wife designate all of the refund to which the husband
 3 and wife are entitled to be paid over to one (1) or more of the funds **or**
 4 **accounts** described in subsection (c) without designating specific
 5 amounts, the refund to which the husband and wife are entitled shall be
 6 paid over to each fund **or account** described in subsection (c) in an
 7 amount equal to the refund divided by the number of funds **or**
 8 **accounts** described in subsection (c), rounded to the lowest cent, with
 9 any part of the refund remaining due to the effects of rounding to be
 10 deposited in the nongame fund.

11 (c) Designations under subsection (a) or (b) may be directed only to
 12 the following: ~~funds:~~

13 (1) The nongame fund.

14 (2) The state general fund for exclusive use in funding public
 15 education for kindergarten through grade 12.

16 (3) The military family relief fund.

17 **(4) The cancer research account.**

18 (d) The instructions for the preparation of individual income tax
 19 returns shall contain a description of the purposes of the following:

20 (1) The nongame and endangered species program. The
 21 description of this program shall be written in cooperation with
 22 the department of natural resources.

23 (2) The funding of public education for kindergarten through
 24 grade 12. The description of this purpose shall be written in
 25 cooperation with the state superintendent of public instruction.

26 (3) The funding for financial assistance to qualified service
 27 members (as defined in IC 10-17-12-7.5) and their families. The
 28 description of this purpose shall be written in cooperation with the
 29 Indiana department of veterans' affairs.

30 **(4) The cancer research account. The description of this**
 31 **purpose shall be written in cooperation with the Indiana**
 32 **University Melvin and Bren Simon Cancer Center and the**
 33 **Purdue University Center for Cancer Research.**

34 (e) The department shall interpret a designation on a return under
 35 subsection (a) or (b) that is illegible or otherwise not reasonably
 36 discernible to the department as if the designation had not been made.

37 SECTION 5. [EFFECTIVE JANUARY 1, 2021] **(a) IC 6-8.1-9-4,**
 38 **as amended by this act, applies to adjusted gross income tax**
 39 **returns filed with respect to taxable years beginning after**
 40 **December 31, 2019.**

41 **(b) This SECTION expires December 31, 2022.**



COMMITTEE REPORT

Madam President: The Senate Committee on Tax and Fiscal Policy, to which was referred Senate Bill No. 66, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill be AMENDED as follows:

Replace the effective dates in SECTIONS 1 through 5 with "[EFFECTIVE JANUARY 1, 2021]".

Page 1, line 12, delete "Senator David".

Page 1, line 13, delete "C. Ford".

Page 2, line 39, delete "Senator David C. Ford".

Page 2, line 42, delete "Senator David C. Ford".

Page 3, line 3, delete "Senator".

Page 3, line 4, delete "David C. Ford".

Page 3, line 9, delete "Senator David C. Ford".

Page 4, line 19, delete "Senator David C. Ford".

Page 4, line 32, delete "Senator David C. Ford".

Page 4, line 41, after "to" insert "**adjusted gross income tax returns filed with respect to**".

Page 5, delete line 2.

and when so amended that said bill do pass.

(Reference is to SB 66 as introduced.)

HOLDMAN, Chairperson

Committee Vote: Yeas 13, Nays 0.

