

**Revenue and Taxation Code
18791-18796**

CALIFORNIA CODES
REVENUE AND TAXATION CODE
SECTION 18791-18796

18791. The Legislature finds and declares all of the following:

(a) **Breast cancer** is a devastating health condition which will affect one out of nine American women during their lifetimes. Every three minutes a woman is diagnosed with **breast cancer** and every 12 minutes a woman dies of **breast cancer**. In 1992, 182,000 women in the United States will be diagnosed with **breast cancer** and 46,300 will die from the disease. In 1992, nearly 19,000 California women will be diagnosed with **breast cancer** and 7,000 will die from the disease. Periodic mammography screening has reduced **breast cancer** mortality by almost 50 percent. Nearly 15 percent of early tumors are not detected on mammograms. Thirty percent of all tumors found on mammograms are missed due to poorly performed or misinterpreted tests. The direct and indirect costs concerning a **breast cancer** diagnosis exact a huge economic toll of eight billion dollars (\$8,000,000,000) a year, with the impact on the health system, the loss of worktime, the loss of women employees and lives lost to a disease that bankrupts families emotionally and economically.

(b) There is no known cause, cure, or prevention at this time for **breast cancer**. Women are encouraged to screen themselves and be screened for **breast cancer**. According to some studies early detection through mammography reduces the rate of death from **breast cancer** by 30 to 50 percent. The state of **breast cancer** screening must be continually improved to identify **breast** tumors. Current techniques for **breast cancer** screening include mammography, both film screen and xerography, and ultrasound.

(c) It is the intent of the Legislature in enacting this article, to establish a systematic program to conduct research regarding the cause, cure, and prevention of **breast cancer**. The outcome of this research may have direct effects and consequences on the development of a comprehensive system which may identify the cause, cure, and prevention of **breast cancer** as well as improving the screening, diagnoses and treatment of victims of **breast cancer**. This program shall award grants to eligible physicians, hospitals, laboratories, educational institutions, and other organizations and persons for the purpose of enabling organizations and persons to conduct research.

18792. For the purpose of this article, "research" shall include, but not be limited to, expenditures to develop and advance the understanding, techniques, and modalities effective in the prevention, cure, screening, and treatment of **breast cancer**.

18793. (a) Any individual may designate on the tax return that a contribution in excess of the tax liability, if any, be made to the California **Breast Cancer** Research Fund, which is established by Section 18794.

(b) The contributions shall be in full dollar amounts and may be made individually by each signatory on the joint return.

(c) A designation shall be made for any taxable year on the individual return for that taxable year, and once made shall be irrevocable. In the event that payments and credits reported on the return, together with any other credits associated with the individual's account, do not exceed the individual's liability, the return shall be treated as though no designation has been made.

(d) The Franchise Tax Board shall revise the forms of the return to include a space labeled the "California **Breast Cancer** Research Fund" to allow for the designation permitted. The forms shall also include in the instructions information that the contribution may be in the amount of one dollar (\$1) or more and that the contribution shall be used to conduct research relating to the cure, screening, and treatment of **breast cancer**.

(e) A deduction shall be allowed under Article 6 (commencing with Section 17201) of Chapter 3 of Part 10 for any contribution made pursuant to subdivision (a).

18794. There is in the State Treasury the California **Breast Cancer** Research Fund to receive contributions made pursuant to Section 18793. The Franchise Tax Board shall notify the Controller of both the amount of money paid by taxpayers in excess of their tax liability and the amount of refund money which taxpayers have designated pursuant to Section 18793 to be transferred to the California **Breast Cancer** Research Fund. The Controller shall transfer from the Personal Income Tax Fund to the California **Breast Cancer** Research Fund an amount not in excess of the sum of the amounts designated by individuals pursuant to Section 18793 for payment into that fund. It is the intent of the Legislature that the 1992 tax return include a space for the California **Breast Cancer** Research Fund to take the place of the United States Olympic Committee Fund, as it appeared on the 1990 tax return.

18795. All money transferred to the California **Breast Cancer** Research Fund, upon appropriation by the Legislature, shall be allocated as follows:

(a) To the Franchise Tax Board and the Controller for reimbursement of all costs incurred by the Franchise Tax Board and the Controller in connection with their duties under this article.

(b) To the University of California for the support of the **Breast Cancer** Research Program (Article 1 (commencing with Section 104145) of Chapter 2 of Part 1 of Division 103 of the Health and **Safety Code**) for the purposes stated therein that are related solely to **breast cancer** research.

18796. (a) This article shall remain in effect only until January 1, 2003, and as of that date is repealed, unless a later enacted statute, which is enacted before January 1, 2003, deletes that date.

(b) If, in any calendar year, the Franchise Tax Board estimates by September 1 that contributions described in this article made on returns filed in that calendar year will be less than two hundred fifty thousand dollars (\$250,000) for taxable years beginning in 1997, or the adjusted amount specified in subdivision (c) for subsequent taxable years, as may be applicable, then this article is repealed with respect to taxable years beginning on and after January 1 of that calendar year. The Franchise Tax Board shall estimate the annual contribution amount by September 1 of each year using the actual amounts known to be contributed and an estimate of the remaining year's contributions.

(c) For each calendar year, beginning with calendar year 1998, the Franchise Tax Board shall adjust, on or before September 1 of that calendar year, the minimum estimated contribution amount specified in subdivision (b) as follows:

(1) The minimum estimated contribution amount for the calendar year shall be an amount equal to the product of the minimum estimated contribution amount for the prior September 1 multiplied by the inflation factor adjustment as specified in paragraph

(2) of subdivision (h) of Section 17041, rounded off to the nearest dollar.

(2) The inflation factor adjustment used for the calendar year shall be based on the figures for the percentage change in the California Consumer Price Index received on or before August 1 of the calendar year pursuant to paragraph (1) of subdivision (h) of Section 17041.

(d) Notwithstanding the repeal of this article, any contribution amounts designated pursuant to this article prior to its repeal shall continue to be transferred and disbursed in accordance with this article as in effect immediately prior to that repeal.