

## CHAPTER 172

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

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

C.54A:9-25.27 “New Jersey Lung Cancer Research Fund.”

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

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

c. A 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 “New Jersey Lung Cancer Research Fund”.

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

C.52:9U-6.3 Grants from “New Jersey Lung Cancer Research Fund.”

2. 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 Lung Cancer Research Fund," established pursuant to section 1 of P.L.2009, c.172 (C.54A:9-25.27), to conduct research relating to the causes, prevention, education, screening, treatment and cure of lung 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 lung cancer research project.

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

Approved January 11, 2010.