

**FISCAL NOTE**  
**ASSEMBLY, No. 3842**  
**STATE OF NEW JERSEY**  
**213th LEGISLATURE**

DATED: APRIL 14, 2009

**SUMMARY**

**Synopsis:** Establishes “New Jersey Lung Cancer Research Fund”; provides voluntary contributions by taxpayers on gross income tax returns.

**Type of Impact:** No impact on State General Fund or Property Tax Relief Fund.

**Agencies Affected:** Division of Taxation, Department of the Treasury.

**Executive Estimate**

<b>Fiscal Impact</b>	<b><u>Year 1</u></b>	<b><u>Year 2</u></b>	<b><u>Year 3</u></b>
<b>State Cost</b>	Minimal administrative	No impact - See comments below	
<b>State Revenue</b>	No impact - See comments below		

- The Office of Legislative Services **concurs** with the Executive estimate that there is no fiscal impact, except for a minimal administrative cost to implement the programs in the first year.
- Establishes the “New Jersey Lung Cancer Research Fund”.
- Provides for voluntary contribution by designation on gross income tax returns.
- Taxpayers may make designations from refunds or enclose a contribution to the fund.

**BILL DESCRIPTION**

Assembly Bill No. 3842 of 2009 establishes a special fund to be known as the “New Jersey Lung Cancer Research Fund” and provides for a designation on the State gross income tax return that will permit taxpayers to make voluntary contributions to the fund to support the efforts and initiatives of the New Jersey Cancer Research Commission for lung cancer.

Lung cancer research project means a scientific research project, approved by the Commission, focusing on the causes, prevention, education, screening, treatment or cure of lung cancer.

## FISCAL ANALYSIS

### *EXECUTIVE BRANCH*

According to the Division on Taxation, Department of Treasury, enactment of this bill will have no impact on the General Fund, except for a minimal administrative cost in the first year to implement the proposal. The division indicated that there was no way to determine how much would be contributed to either new fund nor any way to estimate what impact designations would have on the existing funds.

The division listed the amounts designated by checkoff and numerical designation to the twelve charitable funds that have been included on tax forms through tax year 2007. Those amounts are as follows:

<u>Fund</u>	<u>Tax Year</u>		
	<u>2005</u>	<u>2006</u>	<u>2007**</u>
Nongame Wildlife	\$203,295	\$210,980	\$226,418
Children's Trust	199,575	188,485	218,873
Vietnam Memorial	83,512	84,965	95,721
Breast Cancer	227,918	232,853	258,535
Battleship N.J.	61,634	58,575	65,664
Drug Abuse Ed.*	10,103	9,451	8,970
Korean Veterans*	8,283	8,451	7,772
Organ Donor*	11,814	12,568	10,792
New Jersey Aids*	16,526	15,993	15,639
Literacy Vol's.*	13,383	14,242	13,523
Prostate Cancer*	24,408	24,338	23,565
WTC Scholarship*	-----	11,350	10,640
<u>Total</u>	\$860,451	\$872,251	\$956,112

\* numerical designation

\*\* as of 01/02/2009

### *OFFICE OF LEGISLATIVE SERVICES*

The Office of Legislative Services concurs with the Executive estimate.

*Section: Revenue, Finance and Appropriations*

*Analyst: Michael J. Basarab  
Senior Fiscal Analyst*

*Approved: David J. Rosen  
Legislative Budget and Finance Officer*

This fiscal note has been prepared pursuant to P.L. 1980, c.67 (C. 52:13B-1 et seq.).