

**CHARLENE MIERS FOUNDATION FOR CANCER RESEARCH
PROPOSED LEGISLATION**

Collaborative Urgent Research Effort (CURE) for Cancer Tax Incentive Act of 2010

**111TH CONGRESS
2nd SESSION**

S. _____

To increase funding for meeting the urgent need for cancer research by allowance of tax deductions and credits for charitable contributions for a national cancer fund, and revise employment and self-employment taxes to benefit employees and employers by allowing deduction of taxes to funding the war on cancer allow credits and adjust tax rates for cancer screening and treatment.

IN THE SENATE OF THE UNITED STATES

_____, 2010

_____ introduced the following bill; which was referred to the
Committee on Finance

A BILL

To amend the Internal Revenue Code of 1986 to provide incentives to encourage and increase charitable contributions for funding trust fund for the war on cancer, increase funding of cancer research and treatment by restructuring federal employment taxes to raise funds and dedicate such funds to a trust fund and the war on cancer in order to alleviate, reduce and better protect against the consequences of cancer on employees, their families and employers, and allow credits and adjust tax rates for cancer screening.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE; ETC.

{843825;}

(a) SHORT TITLE. ---This Act may be cited as the Collaborative Urgent Research Effort (CURE) for Cancer Tax Incentive Act of 2010".

(b) AMENDMENT OF INTERNAL REVENUE CODE.—Except as otherwise expressly provided, whenever in this Act an amendment or repeal is expressed as an amendment to, or repeal of, a section or other provision, the reference shall be considered to be made to a section or other provision of the Internal Revenue Code of 1986.

SECTION 2. PURPOSES.

The purposes of this Act are--

- (1) To further the purposes and provisions of the National Cancer Act of 1971 and the National Cancer Program.
- (2) to establish a National Cancer Fund in order to accelerate progress in the war on cancer and to expand federally funded cancer research and prevention, treatment and care programs with the goal of reducing cancer mortality to zero,
- (3) to provide additional funding for urgently needed cancer research to save lives of Americans from the disease, and reduce financial costs to the nation resulting from its continued increase.
- 4) to provide tax incentives to encourage and increase charitable contributions to the National Cancer Fund,
- (5) to provide a federal employment tax for funding of a National Cancer Fund at the election of employees for the benefit of individuals who are employed or retired from employment and their employers, by reducing the risk of cancer and physical disability and financial burdens they suffer from cancer.
- (6) to provide tax credits and adjustments to tax to encourage and increase cancer screenings.

SECTION 3. INCREASE OF ALLOWANCE OF DEDUCTIONS FOR CHARITABLE CONTRIBUTIONS TO NATIONAL CANCER FUND

(a) DEDUCTION FOR CONTRIBUTIONS TO NATIONAL CANCER FUND.—Section 62(a) (relating to definition of adjusted gross income) is amended by inserting as subsection (a)(22) the following:

"(22) Charitable contributions to the National Cancer Fund.--The deduction allowed by section 170A."

(b) CONTRIBUTION BASE DEFINITION AMENDMENT.—Section 170(b)(1) is amended by substituting the following for paragraph (G) thereof:

“(G) CONTRIBUTION BASE DEFINED.—For purposes of this section, the term “contribution base” means adjusted gross income (computed without regard to the deduction of contributions to the National Cancer Fund under section 62(a)(22) and any net operating loss carryback to the taxable year under section 172).”

(c) CHARITABLE CONTRIBUTIONS TO NATIONAL CANCER FUND.-- Part VI, Subchapter B, Chapter 1 of Subtitle A of such Code (relating to computation of taxable income) is amended by adding a new Section 170A, as follows:

“SEC. 170A CHARITABLE CONTRIBUTIONS TO NATIONAL CANCER FUND

(a) Allowance of Deduction.--There is allowed as a deduction under section 170(a), as more particularly provided for in this section, any qualified contribution to the National Cancer Fund.

(b) Amount of deduction. .—The amount of the deduction shall be the sum of—

(1) the amount of the qualified contribution, plus

(2) an amount equal to the applicable part of the amount of the qualified contribution multiplied by the applicable percentage, as follows:

<i>For the applicable part of the amount of a qualified contribution that is:</i>	<i>The applicable percentage is:</i>
Not over \$10,000	100%
Over \$10,000 but not over \$100,000	50%
Over \$100,000 but not over \$500,000	25%
Over \$500,000	0%

(c) Special rule for qualified charitable distributions.-- A percentage of the amount of a qualified charitable distribution to the National Cancer Fund made in accordance with section 408 (d)(8) shall be deductible by the taxpayer in the taxable year of the distribution, as follows:

<i>For that part of a qualified distribution that is:</i>	<i>The applicable percentage is:</i>
Not over \$10,000	50%

Over \$10,000 but not over \$100,000	25 %
Over \$100,000 but not over \$500,000	12 1/2 %
Over \$500,000	0%

(d) Time When Contribution Deemed Made.—For purposes of this section, a taxpayer shall be deemed to have made a qualified contribution to the National Cancer Fund on the last day of the preceding taxable year if the contribution is made on account of such taxable year and is made not later than the time prescribed by law for filing the return for such taxable year (including extensions thereof).

(e) Limitations not applicable.--

(1) In general.--Except as otherwise provided in paragraph (2) , section 170(b) shall not apply to qualified contributions and such contributions shall not be taken into account for purposes of applying subsections (b) and (d) of section 170 to other contributions.

(2) Treatment of excess contributions.

For purposes of section 170 —

(A) Individuals. In the case of an individual—

(i) Limitation.-- Any qualified contribution shall be allowed only to the extent that the aggregate of such contributions does not exceed the excess of 100% of the taxpayer's contribution base (as defined in subparagraph (G) of section 170(b)(1)) over the amount of all other charitable contributions allowed under section 170(b)(1) .

(ii) Carryover.-- If the aggregate amount of qualified contributions made in the contribution year (within the meaning of section 170(d)(1)) exceeds the limitation of clause (i), such excess shall be treated (in a manner consistent with the rules of section 170(d)(1)) as a charitable contribution to which clause (i) applies in each of the 15 succeeding years in order of time.

(B) Corporations. In the case of a corporation—

(i) Limitation.-- Any qualified contribution shall be allowed only to the extent that the aggregate of such contributions does not exceed the excess of the taxpayer's taxable income (as determined under paragraph (2) of section 170(b)) over the amount of all other charitable contributions allowed under such paragraph .

(ii) Carryover.-- Rules similar to the rules of subparagraph (A)(ii) shall apply for purposes of this subparagraph .

(3) Exception to overall limitation on itemized deductions.--So much of any deduction allowed under section 170 as does not exceed the qualified contributions paid during the taxable year shall not be treated as an itemized deduction for purposes of section 68 .

(4) Qualified contributions.—For purposes of this subsection , the term “qualified contribution” means any charitable contribution (as defined in section 170(c)) if such contribution is paid on or after January 1, 2010, to the National Cancer Fund. Every taxpayer contribution or gift to the National Cancer Fund shall be presumed to be made for exclusively charitable purposes.

(f) Elected employment tax deposits.—The amount of tax imposed by section 3101(a) elected by an employee pursuant to section 3101(c) to be deposited in the National Cancer Fund, and corresponding tax imposed by Section by section 3111(a) that is deposited in the National Cancer Fund pursuant to section 3111(c) shall be considered as qualified contribution under this section.

(g) Time When Contribution Deemed Made.—For purposes of this section, a taxpayer shall be deemed to have made a qualified contribution to the National Cancer Fund on the last day of the preceding taxable year if the contribution is made on account of such taxable year and is made not later than the time prescribed by law for filing the return for such taxable year (including extensions thereof).”

(d) DEDUCTION OF ELECTED EMPLOYMENT TAXES.-- Section 164 is amended by renumbering subsections (f) and (g) as (g) and (h), respectively, and inserting a new subsection (f), as follows:

“(f) Deduction of qualified elected employment taxes.—

(1) In Employee and employer taxes.

(A) In addition to the taxes described in subsection (a) there shall be allowed as a deduction for the taxable year an amount equal to the qualified taxes paid by a taxpayer for a year ending in the taxable year.

(B) For purposes of this subsection and this chapter the term “qualified taxes” means—

(i) the tax imposed by section 3101(a) that an employee elects to have deposited in the National Cancer Fund pursuant to section 3101(c) and the corresponding amount of tax paid by an employer under section 3111(a) that is paid and deposited in the National Cancer Fund pursuant to section 3111(c), and

(ii) the tax imposed by section 1401 (a) that a taxpayer elects to have deposited in the National Cancer Fund, but not exceeding 50 percent of the tax imposed by section 1401(a) for the taxable year.”

(d) Section 275 is amended by amending the last sentence to read:

“Paragraph (1) shall not apply to any taxes to the extent such taxes are allowable as a deduction under sections 164 (f) or 164(g). Para (1) shall not apply to the tax imposed by section 59A.”

(e) DEDUCTION OF EMPLOYMENT TAXES.-- Section 3502(a) is amended, as follows:

(a) The taxes imposed by section 3101 of chapter 21, and by sections 3201 and 3211 of chapter 22 shall not be allowed as a deduction to the taxpayer in computing taxable income under Subtitle A, except that taxes imposed by section 3101 that a taxpayer elects to have deposited in the National Cancer Fund shall be deductible as allowed under section 170A(d) and 164(f).”

(3) Deduction treated as attributable to trade or business.

For purposes of this chapter, the deduction allowed by paragraph (1) shall be treated as attributable to a trade or business carried on by the taxpayer which does not consist of the performance of services by the taxpayer as an employee

SECTION 4. PAYMENT OF CONTRIBUTIONS TO SECRETARY.

(a) PAYMENT OF CONTRIBUTIONS WITH RETURN.-- Section 6011(relating to tax returns) is amended by adding a subsection (i), as follows:

“(i) Secretary To Receive Taxpayer Contributions to National Cancer Fund.—

(1) Payment of Contributions With Return.--The Secretary is authorized to and shall implement procedures, prescribe regulations and publish forms, returns and instructions to enable taxpayers to make qualified contributions to the National Cancer Fund under sections 170 and 170A when filing returns with respect to income taxes, to include allowing taxpayers to pay and make such contributions to the Secretary when completing and filing returns. The Secretary shall act as collecting agent of such contributions and forward and transfer them to the National Cancer Fund. For purposes of this section the term "National Cancer Fund" shall mean the National Cancer Fund established and maintained under the 21st Century Cancer ALERT Tax Incentives Act and section 9511."

(2) Automatic Contribution With Taxpayer Opt-Out.—The Secretary shall be authorized to and shall implement procedures, prescribe regulations and publish forms, returns and instructions providing that--

(A) a taxpayer shall automatically be deemed to elect and pay a qualified charitable contribution to the National Cancer Fund of a specified percentage of the taxpayer's gross income upon and with the filing of the taxpayer's income tax return unless the taxpayer specifically elects otherwise on the return, and

(B) such percentage shall be 1/10 of 1 percent of the taxpayer's gross income.”

SECTION 5. CONTRIBUTION OF CANCER DRUGS

(a) CONTRIBUTIONS OF CANCER DRUGS FOR CHARITABLE USE.-- Section 170(e)(3)(relating to charitable contributions of inventory and other property) is amended by adding a new subsection 170(e)(3)(E), as follows:

“(E) SPECIAL RULE FOR CONTRIBUTION OF CANCER DRUGS.

(i) NO REDUCTION. There shall be no reduction under paragraph (1)(A) or paragraph (3)(B) for any qualified contribution (as defined in subparagraph (A)) of qualified cancer drugs.

(ii) DEFINITION. For purposes of this paragraph the term “qualified cancer drugs” means drugs, medications, pharmaceuticals or chemical products that are used for prevention, control, treatment, removal or cure of cancer. A drug or other such item shall be presumed to come within this definition if it is identified in a published written statement, listing or report to the Secretary by the Director of the National Cancer Institute to be a recognized drug or other item that is considered effective for such purposes. The Secretary shall request, obtain, maintain, update and publish the written identification of all cancer drugs found to come within this definition by the National Cancer Institute, which shall promptly and regularly provide information and findings necessary to maintain and publish such written information by the Secretary.”

SECTION 6. EXCLUSION OF RETIREMENT DISTRIBUTIONS TO NATIONAL CANCER FUND

(a) Section 408 (relating to individual retirement accounts) is amended by adding a substitute subsection (d)(8)(F), as follows:

“(F) Special Rule for distributions to the National Cancer Fund.—The \$100,000 limitation stated in subsection (A) shall not apply with respect to a qualified charitable distribution made to the National Cancer Fund.”

(b) Section 408 (relating to individual retirement accounts) is amended by renumbering and amending subsection (d)(8)(F) as (d)(8)(G), as follows:

“(G) Termination and exception.—

(i) In general.—Except as provided in subsection (d)(8)(G)(ii), this paragraph shall not apply to distributions made in taxable years beginning after December 31, 2009.

(ii) Exception.—This paragraph shall apply to distributions made to the National Cancer Fund in taxable years after December 31, 2009.”

SECTION. 7. WAR ON CANCER VOLUNTEER CREDIT

(a) CREDIT FOR NATIONAL CANCER FUND CONTRIBUTIONS.-- Part IV of subchapter A, Chapter 1 of Subtitle A (relating to credits) of such Code is amended by adding a new subpart I, and section 54G, as follows.

“SECTION 54G.—WAR ON CANCER VOLUNTEER CREDIT

“(a) Allowance of credit.

If a taxpayer who has a qualified war on cancer volunteer amount on the credit allowance date for any taxable year, there shall be allowed as a credit against the tax imposed by this chapter for the taxable year an amount determined under subsection (b) with respect to such date.

(b) Amount of credit.

(1) In general.

The amount of the credit determined under this subsection with respect to any credit allowance date for a qualified war on cancer volunteer amount is the annual credit determined with respect to such amount.

(2) Annual credit.

The annual credit determined with respect to any war on cancer volunteer amount is the product of—

(A) the applicable credit rate, multiplied by

(B) the qualified war on cancer volunteer amount.

(3) Applicable credit rate.

For purposes of paragraph (2) , the applicable credit rate is the rate is the applicable federal long-term rate under section 1274(d) in effect on the first day of the taxable year.

(c) Limitation based on amount of tax.

(1) In general.

The credit allowed under subsection (a) for any taxable year shall not exceed the excess of—

(A) the sum of the regular tax liability (as defined in section 26(b)) plus the tax imposed by section 55 , over

(B) the sum of the credits allowable under this part (other than subpart C and this subpart).

(2) Carryover of unused credit.

If the credit allowable under subsection (a) exceeds the limitation imposed by paragraph (1) for such taxable year, such excess shall be carried to the succeeding taxable year and added to the credit allowable under subsection (a) for such taxable year (determined before the application of paragraph (1) for such succeeding taxable year).

(d) Definitions.

For purposes of this subchapter—

(1) Credit allowance date.--The term “credit allowance date” means the first day of the taxable year.

(2) Qualified war on cancer volunteer amount--The term “qualified war on cancer volunteer amount” means the aggregate amount of all charitable contributions to the National Cancer Fund within the meaning of sections 170A and 170 made by the taxpayer after December 31, 2010.

(3) Time when contribution deemed made.—For purposes of this section, a taxpayer shall be deemed to have made a qualified contribution to the National Cancer Fund on the last day of the preceding taxable year if the contribution is made on account of such taxable year and is made not later than the time prescribed by law for filing the return for such taxable year (including extensions thereof).

(e) Credit not treated as interest.

For purposes of this subtitle, the credit determined under subsection (a) shall not be considered or treated as interest and shall not be an amount includible in gross income.

(f) Credits transferable.—A taxpayer’s entitlement to the war on cancer volunteer credit under this section shall be transferable by the taxpayer to a spouse, child, grandchild or other lineal descendant of the taxpayer under regulations that shall be prescribed by the Secretary. The transfer of credits under this section shall be excluded and exempted from

gross income of the taxpayer transferring the credit or the transferee, and shall not be subject to gift, estate or other transfer tax under this title.

(g) Credit expiration date.--No credit shall be allowed under this section for any taxable year beginning after January 1, 2025.”

(b) EXCLUSION OF CREDIT AMOUNT.-- Part I of subchapter B, Chapter 1 of Subtitle A (relating to exclusions from gross income) is amended by adding a new section 103A, as follows.

“SECTION 103A. WAR ON CANCER VOLUNTEER CREDITS

Gross income does not include any credit or amount attributable to a war on cancer volunteer credit allowed under section 54G.”

SEC. 8. CANCER SCREENING CREDIT.

(a) IN GENERAL- Subpart C of part IV of subchapter A of chapter 1 of the Internal Revenue Code of 1986 (relating to refundable credits) is amended by redesignating section 35 as section 36 and by inserting after section 34 the following new section:

“SEC. 35. CANCER SCREENING TEST CREDIT.

(a) ALLOWANCE OF CREDIT- There shall be allowed as a credit against the tax imposed by this subtitle for the taxable year expenditures paid or incurred during the taxable year for any qualified cancer screening test which is included in the list under subsection (c) and which is not compensated by insurance or otherwise, as follows:

(1) ELIGIBLE INDIVIDUAL- In the case of an eligible individual, the amount of the credit allowable under this subsection shall not exceed--

(A) \$400, or

(B) \$250 in the case of a taxpayer with taxable income for the taxable year in excess of the maximum rate of taxable income to which the 15-percent rate applies under the applicable table under section 1.

(2) QUALIFIED CANCER SCREENING PROVIDER- In the case of a qualified cancer screening provider, the amount of the credit allowable under this subsection shall be an amount equal to the product of --

(A) the lower of --

- (i) the usual and customary charges for qualified cancer screening tests, or
- (ii) the rate of payment established by the Health Care Financing Administration for qualified cancer screening tests,

multiplied by--

(B) the number of qualified cancer screening tests provided without charge during the taxable year to qualifying low-income individuals.

(b) DEFINITIONS- For purposes of subsection (a)--

(1) ELIGIBLE INDIVIDUAL- The term `eligible individual' means an individual who is-

-

(A) the taxpayer,

(B) the taxpayer's spouse, or

(C) any individual for whom the taxpayer is allowed an exemption under section 151.

(2) QUALIFIED CANCER SCREENING PROVIDER- The term `qualified cancer screening provider' means a medical practitioner, facility, hospital, laboratory, or similar institution licensed under State law to provide 1 or more qualified cancer screening tests.

(3) QUALIFYING LOW-INCOME INDIVIDUAL- The term `qualifying low-income individual' means an individual--

(A) whose income level does not exceed 150 percent of the official poverty line (as defined by the Office of Management and Budget and revised annually in accordance with section 673(2) of the Omnibus Budget Reconciliation Act of 1981) applicable to a family of the size involved, and

(B) with respect to whom identifying information is maintained.

(c) QUALIFIED CANCER SCREENING TESTS-

(1) IN GENERAL- For purposes of this section, the Secretary, after consultation with the Secretary of Health and Human Services and cancer research and prevention organizations, shall publish, not later than December 31, 1991 , and annually thereafter, a list of cancer screening tests which qualify for the credit allowable under this section.

(2) CANCER SCREENING TESTS- The list of cancer screening tests which qualify under this section shall include at least the following tests:

(A) Physical breast examination and mammogram for female breast cancer .

(B) Digital rectal examination, proctosigmoidoscopy, and blood stool test for colon and rectum cancer .

(C) Blood tests and physical rectal examination for prostate cancer .

(D) Pap test for uterine cancer .

(E) Pelvic examination for ovarian cancer .

(d) IDENTIFYING INFORMATION- No credit shall be allowed under this section unless the qualified cancer screening provider maintains, to the satisfaction of the Secretary, adequate records regarding the name and address, date of testing, and type of test provided with respect to each qualifying low-income individual with respect to whom a credit is claimed.'

(b) COORDINATION WITH DEDUCTIONS FOR MEDICAL EXPENSES- Section 213(f) of such Code (relating to coordination with health insurance credit under section 32) is amended--

(1) by inserting “and the amount (if any) of the cancer screening test credit allowable to the taxpayer for the taxable year under section 35(a)(1)”before the end period; and

(2) by inserting “AND CANCER SCREENING TEST CREDIT UNDER SECTION 35” in the heading after `SECTION 32”.

(c) CLERICAL AMENDMENT- The table of sections for subpart C of part IV of subchapter A of chapter 1 of such Code is amended by striking the item relating to section 35 and inserting:

Sec. 35. Cancer screening test credit.

Sec. 36. Overpayments of tax.'

(d) EFFECTIVE DATE- The amendments made by this section shall apply to taxable years beginning after December 31, 2009 .

SEC. 9. CANCER SCREENING RATE ADJUSTMENT.

(a) IN GENERAL- Part I of subchapter A of chapter 1 of the Internal Revenue Code of 1986 (relating to tax on individuals) is amended by adding a new section 1A, to read:

“SEC. 1A. CANCER SCREENING TAX.

(a) TAX IMPOSED.- There is hereby imposed on the taxable income of every taxable individual a tax of 2 % of taxable income.

(b) DEFINITIONS- For purposes of subsection (a)--

(1) TAXABLE INDIVIDUAL- The term “taxable individual” means an individual who is--

(A) either:

(i) the taxpayer,

(ii) the taxpayer's spouse, or

(iii) any individual for whom the taxpayer is allowed an exemption under section 151.

(B) whose income level exceeds exceed 150 percent of the official poverty line (as defined by the Office of Management and Budget and revised annually in accordance with section 673(2) of the Omnibus Budget Reconciliation Act of 1981) applicable to a family of the size involved, and

(C) who has attained the recommended age for an applicable screening test, and

(D) who has not received and filed a certification that such individual has received an applicable cancer screening test from a qualified cancer screening provider.

(2) QUALIFIED CANCER SCREENING PROVIDER- The term “qualified cancer screening provider” means

(A) a medical practitioner, facility, hospital, laboratory, or similar institution licensed under State law to provide 1 or more applicable cancer screening tests,

(B) with respect to whom identifying information is maintained.

(c) APPLICABLE CANCER SCREENING TESTS-

(1) IN GENERAL- For purposes of this section, the Secretary, after consultation with the Secretary of Health and Human Services and cancer research and prevention organizations, shall publish, not later than December 31, 2009 , and annually thereafter, a list of applicable cancer screening tests under this section.

(2) CANCER SCREENING TESTS- The list of applicable cancer screening tests under this section shall include at least the following tests:

(A) Physical breast examination and mammogram for female breast cancer .

(B) Digital rectal examination, proctosigmoidoscopy, and blood stool test for colon and rectum cancer .

(C) Blood tests and physical rectal examination for prostate cancer .

(D) Pap test for uterine cancer .

(E) Pelvic examination for ovarian cancer .

(d) **RECOMMENDED AGE FOR APPLICABLE CANCER SCREENING TESTS-**

(1) **IN GENERAL-** For purposes of this section, the Secretary, after consultation with the Secretary of Health and Human Services and cancer research and prevention organizations, shall publish, not later than December 31, 2009, and annually thereafter, a list of the recommended ages at which an applicable screening test should be received and certified, and the recommended frequency each applicable screening test should be received after attaining the applicable age.

(e) **IDENTIFYING INFORMATION-** No certification shall be recognized under this section unless the qualified cancer screening provider maintains, to the satisfaction of the Secretary, adequate records regarding the name and address, date of testing, and type of test provided with respect to each taxable individual with respect to whom the tax is imposed in the absence of such certification.

(f) **REGULATIONS-**The Secretary shall prescribe such regulations as may be necessary or appropriate to carry out the purposes of this section, including regulations to require the filing or confirmation of certification of receiving in applicable screening tests.

(g) **EFFECTIVE DATE-** The amendments made by this section shall apply to taxable years beginning after December 31, 2010.”

SECTION 10. EMPLOYMENT TAX FOR CANCER RESEARCH AND TREATMENT

(a) **EMPLOYMENT TAX; EMPLOYEE ELECTION.--** Section 3101 is amended by adding a subsection (c) as follows:

“(c) Employee election to deposit tax in National Cancer Fund.

(1) An employee may elect to have a part of the tax imposed by subsection (a) deposited in the National Cancer Fund and not remitted or deposited for old-age, survivors and disability insurance.

(2) The part of the tax imposed by subsection (a) an employee may elect to have deposited in the National Cancer Fund shall be either 1/10, 2/10, 3/10, 4/10 or 5/10 of 1

percent of wages (as defined in section 3121(a)) received by the employee with respect to employment (as defined in section 3121(b)).

(3) The Secretary shall prescribe regulations to provide for employee elections that may be made pursuant to this paragraph, and for the deposit of taxes imposed by subsection (a) in the National Cancer Fund pursuant to such elections.”

(b) (a) EMPLOYMENT TAX; EMPLOYEE ELECTION.-- Section 3111 is amended by adding a subsection (c) as follow:

“(c) Employer tax to be deposited in National Cancer Fund.

(1) A part of the tax imposed pursuant to subsection (a) shall be deposited in the National Cancer Fund and not remitted or deposited for old-age, survivors and disability insurance, if elected by an individual employee under section 3101(c).

(2) The part of the tax imposed by subsection (a) that shall be deposited in the National Cancer Fund shall be either 1/10, 2/10, 3/10, 4/10 or 5/10 of 1 percent of wages (as defined in section 3121(a)) paid by the employer respect to employment (as defined in section 3121(b), as elected by the employee under section 3101(c) with respect to the tax imposed upon the employee under section 3101(a).

(3) The Secretary shall prescribe regulations to provide for employee elections that may be made pursuant to section 3101(c), and for the payment and the deposit of corresponding taxes imposed upon and paid by employers under section 3111(a) in the National Cancer Fund in accordance with to such elections.”

(b) SELF-EMPLOYMENT TAX; ELECTION. Section 1401 (relating to self-employment tax) is amended by renumbering subsection (c) as (d), and adding a new subsection (c), as follows:

“(c) National Cancer Fund.—

(1) In general.—A taxpayer may elect for a part of the tax imposed for a taxable year by subsection (a) to be deposited in the National Cancer Fund.

(2) Election of amount.-- The part of the tax imposed by subsection (a) for a taxable year that may be elected pursuant to paragraph (1) to deposited in the National Cancer Fund shall be either ½ of 1 percent or 1 percent of the amount of self-employment income for such taxable year.

(3) The Secretary shall prescribe regulations to provide for taxpayer elections that may be made pursuant to paragraph (1), and for the payment and the deposit of corresponding taxes paid under paragraph (1) in the National Cancer Fund in accordance with to such elections.

(4) Tax remittance to National Cancer Fund.—The Secretary shall deposit in the National Cancer Fund established and maintained pursuant to section 9511 and the 21st Century Cancer ALERT Tax Incentives Act, that part of tax imposed under paragraph (a) elected by the taxpayer under this paragraph to be so deposited in the National Cancer Fund.”

SECTION 11. NATIONAL CANCER FUND.

(a) NATIONAL CANCER FUND. -- In General- Subchapter A of chapter 98 of the Internal Revenue Code of 1986 (relating to trust fund code) is amended by adding at the end thereof the following new section:

“SEC. 9511. NATIONAL CANCER FUND.

(a) Creation of Trust Fund- There is established in the Treasury of the United States a trust fund to be known as the `National Cancer Fund', consisting of such amounts as may be appropriated or credited to the National Cancer Fund as provided in this section or section 9602(b).

(b) Transfer of Funds to the National Cancer Fund- There are hereby appropriated to the National Cancer Fund amounts equivalent to the employment tax imposed and collected pursuant to sections 3151 and 3161, and the self-employment tax imposed and collected pursuant to section 1401(c).

(c) Expenditures From National Cancer Fund- Amounts in the National Cancer Fund shall be available, as provided by appropriation Acts, for making expenditures for--

(1) cancer research, with an emphasis on most lethal forms of cancer, defined as those cancers with 5 year survival rates below 50 percent, along with an additional emphasis on rare cancers, and focusing on the development of effective prevention, early detection tools, and treatments,

(2) development and expansion of National Institutes of Health and National Cancer Institute cancer programs to explore cancer biology, expand high-risk high-reward research, support large-scale collaborative projects, and support other programs to accelerate the research and development, and the delivery of cancer prevention and early detection tools, treatments, and therapies,

(3) increased study of the long-term effects of cancer treatment on cancer survivors and the challenges associated with access to quality follow up care and may provide for the expansion and coordination of cancer survivorship research activities at National Cancer Institute-designated cancer centers,

(4) expansion of breast and cervical cancer early detection and treatment programs that cover screening and treatment for women who do not have access to health care,

- (5) expansion of colorectal cancer early detection and treatment programs to cover men and women who do not otherwise have access to health care,
- (6) development and expansion of early detection and treatment programs to cover men and women who do not otherwise have access to health care,
- (7) expansion of access to cancer-related clinical trials and health care for underserved and underinsured populations,
- (8) increased access for federally sponsored cancer clinical trials,
- (9) implementation of a nationwide tobacco cessation program, and
- (10) expansion and support of regulatory sciences to speed the development of biomarkers, advanced disease modeling, co-development of diagnostics and therapeutics, enhanced clinical trial design, biological standards for baseline metrics, and other tools for assessing the efficacy of new therapeutic agents in order to expedite the delivery of more effective cancer treatments to patients,
- (11) development and expansion of the cancer workforce, and
- (12) other such cancer-related activities as deemed appropriate.”

(b) Clerical Amendment- The table of sections for such subchapter A is amended by adding at the end the following new item:

“Sec. 9511. National Cancer Fund.”

SECTION 12. TAXPAYER CANCER ADVOCACY PROGRAM.

(a) TAXPAYER ADVOCACY FILING. -- A new section 6016 is added, as follows:

“ SEC. 6016 TAXPAYER CANCER ADVOCACY PROGRAM.

(a) The Secretary shall prescribe rules and regulations to provide a taxpayer advocacy program under which that each person filing an income tax return shall be furnished a taxpayer cure cancer advocate form as a part of the return and instructions giving such person an opportunity to complete, sign and file such form with the income tax return to describe and express such person’s intent, wishes or request as to action and appropriation of federal tax revenues and other funds (including appropriation of the amount requested by or for the National Cancer Institute), by Congress, the United States government and the National Cancer Institute to cure cancer.

(b) A person who is a taxpayer shall not be required to make such any contribution or payment in order to complete, sign and file a taxpayer cure cancer advocate form referred to in subsection (a).

(c) The Secretary shall furnish information and instructions with the taxpayer cure cancer advocate form and income tax returns stating that a taxpayer may also make a qualified cure cancer contribution to the National Cancer Institute under section 170A in connection with filing of a cure cancer form.

(d) The Secretary shall confer with and receive and act upon advice of the Director of the National Cancer Institute with respect to the contents and form of the taxpayer cure cancer advocate form referred to in subsection (a).

(e) The Secretary shall record and send a written report to Congress each year of the number of taxpayer cure cancer advocate forms filed with returns, the pertinent actions and goals to cure cancer that were expressed by taxpayers in the forms filed, and the amount of qualified cure cancer contributions to the National Cancer Institute. The report shall be made available for the general public by the Secretary. The report or a summary of pertinent information in it shall be furnished with the taxpayer cure cancer advocate forms and instructions provided for the next taxable year pursuant to subsection (a).”

SECTION 14. EFFECTIVE DATE.

The amendments made by this Act shall take effect on January 1, 2011.