

107TH CONGRESS
2^D SESSION

H. R. 4937

To amend the Internal Revenue Code of 1986 to allow individuals to designate that a portion or all of their income tax refunds be used jointly by the Office of Minority Health of the Department of Health and Human Services and the Office on Women's Health of such Department to improve the health of minorities and women.

IN THE HOUSE OF REPRESENTATIVES

JUNE 13, 2002

Mr. LEWIS of Georgia (for himself, Mr. ISAKSON, Mr. SERRANO, Mr. JACKSON of Illinois, Mrs. JONES of Ohio, Ms. MCKINNEY, and Mr. PAYNE) introduced the following bill; which was referred to the Committee on Ways and Means, and in addition to the Committee on Energy and Commerce, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned

A BILL

To amend the Internal Revenue Code of 1986 to allow individuals to designate that a portion or all of their income tax refunds be used jointly by the Office of Minority Health of the Department of Health and Human Services and the Office on Women's Health of such Department to improve the health of minorities and women.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

1 **SECTION 1. SHORT TITLE.**

2 This Act may be cited as the “Health Disparities Tax
3 Refund Act of 2002”.

4 **SEC. 2. FINDINGS.**

5 The Congress hereby finds that:

6 (1) The Office of Minority Health (OMH) in
7 the Department of Health and Human Services was
8 created as a result of the findings of the Report of
9 the Secretary’s Task Force on Black and Minority
10 Health, and is the government’s champion and focal
11 point for minority health issues. The mission of
12 OMH is to improve the health of racial and ethnic
13 populations through the development, conduct and
14 support of effective programs, policies and projects
15 that help to eliminate disparities in health within
16 communities of color: African Americans/Blacks,
17 American Indians, Alaska Natives, Asian Americans,
18 Hispanics/Latinos, Native Hawaiians and Other Pa-
19 cific Islanders.

20 (2) The Office on Women’s Health in the De-
21 partment of Health and Human Services is the gov-
22 ernment’s champion and focal point for women’s
23 health issues, and works to redress inequities in
24 women’s health. The Office on Women’s Health co-
25 ordinates women’s health efforts in such Depart-
26 ment and supports culturally sensitive programs that

1 encourage women to take personal responsibility for
 2 their own health and wellness.

3 **SEC. 3. DESIGNATION OF INCOME TAX REFUNDS FOR THE**
 4 **JOINT USE OF THE OFFICE OF MINORITY**
 5 **HEALTH OF THE DEPARTMENT OF HEALTH**
 6 **AND HUMAN SERVICES AND THE OFFICE ON**
 7 **WOMEN'S HEALTH OF SUCH DEPARTMENT.**

8 (a) GENERAL RULE.—Subchapter A of chapter 61 of
 9 the Internal Revenue Code of 1986 (relating to returns
 10 and records) is amended by adding at the end the fol-
 11 lowing new part:

12 **“PART IX—DESIGNATION OF INCOME TAX OVER-**
 13 **PAYMENTS FOR THE JOINT USE OF THE OF-**
 14 **FICE OF MINORITY HEALTH AND THE OF-**
 15 **FICE ON WOMEN'S HEALTH**

“Sec. 6097. Designation of income tax overpayments.

16 **“SEC. 6097. DESIGNATION OF INCOME TAX OVERPAYMENTS.**

17 “(a) GENERAL RULE.—Every individual who makes
 18 a return of the tax imposed by chapter 1 for any taxable
 19 year may designate that a specified portion (not less than
 20 \$1) or all of any overpayment of tax for such taxable year
 21 shall be transferred as provided in subsection (d) to the
 22 Office of Minority Health of the Department of Health
 23 and Human Services and the Office on Women's Health
 24 of such Department.

1 “(b) MANNER AND TIME OF DESIGNATION.—Any
2 designation under subsection (a) for any taxable year shall
3 be made—

4 “(1) at the time of filing the return of the tax
5 imposed by chapter 1 for such taxable year, and

6 “(2) in such manner as the Secretary may by
7 regulation prescribe, except that such joint designa-
8 tion shall be made either on the first page of the re-
9 turn or on the page bearing the taxpayer’s signa-
10 ture.

11 “(c) TREATMENT OF AMOUNTS DESIGNATED.—For
12 purposes of this title, the amount designated by any tax-
13 payer under subsection (a)—

14 “(1) shall be treated as being refunded to such
15 taxpayer as of the last date prescribed for filing the
16 return of tax imposed by chapter 1 (determined
17 without regard to extensions) or, if later, the date
18 the return is filed, and

19 “(2) shall be treated as a contribution made by
20 such taxpayer on such date to the United States.

21 “(d) TRANSFER OF DESIGNATED AMOUNTS.—The
22 Secretary shall, from time to time (but not less often than
23 annually), transfer amounts—

24 “(1) 50 percent of the amounts designated
25 under this section to the Office of Minority Health

1 of the Department of Health and Human Services,
2 and

3 “(2) 50 percent of the amounts so designated
4 to Office on Women’s Health of such Department.
5 Amounts so transferred shall be used to fund activities
6 designed to improve the health of minorities and women,
7 respectively, for activities conducted through such Offices
8 and shall be available until expended. Amounts appro-
9 priated for such Offices shall not be offset in any way by
10 the amounts transferred under this subsection.”.

11 (c) CLERICAL AMENDMENT.—The table of parts for
12 subchapter A of chapter 61 of such Code is amended by
13 adding at the end the following new item:

“Part IX. Designation of income tax overpayments for the joint
use of the Office of Minority Health and the Office
on Women’s Health.”

14 (d) EFFECTIVE DATE.—The amendments made by
15 this section shall apply to taxable years beginning after
16 December 31, 2001.

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