

# SENATE BILL REPORT

## SB 5911

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As of January 15, 2024

**Title:** An act relating to enhancing cancer research funding by dedicating a portion of state sales tax collections in October to the Andy Hill cancer research endowment fund.

**Brief Description:** Enhancing cancer research funding by dedicating a portion of state sales tax collections in October to the Andy Hill cancer research endowment fund.

**Sponsors:** Senators Wilson, L., Dozier, Wagoner, Warnick and Wilson, J..

**Brief History:**

**Committee Activity:** Ways & Means: 1/16/24.

**Brief Summary of Bill**

- Requires 1 percent of state retail sales tax collected during the month of October be deposited into the Andy Hill Cancer Research Endowment Fund Match Transfer Account.

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### SENATE COMMITTEE ON WAYS & MEANS

**Staff:** Alia Kennedy (786-7405)

**Background:** Retail Sales and Use Tax. Retail sales taxes are imposed on retail sales of most articles of tangible personal property, digital products, and some services. A retail sale is a sale to the final consumer or end user of the property, digital product, or service. If retail sales taxes were not collected when the user acquired the property, digital products, or services, then use tax applies to the value of property, digital product, or service when used in this state. The state, all counties, and all cities levy retail sales and use taxes. Some other local government entities and special purpose districts also impose sales and use taxes for specific purposes. The state sales and use tax rate is 6.5 percent; local sales and use tax rates vary from 0.5 percent to 3.9 percent, depending on the location.

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*This analysis was prepared by non-partisan legislative staff for the use of legislative members in their deliberations. This analysis is not part of the legislation nor does it constitute a statement of legislative intent.*

Andy Hill Cancer Research Endowment. The Andy Hill Cancer Research Endowment, also known as the Andy Hill CARE Fund, makes grants to public and private entities for the promotion of cancer research. The endowment is governed by a 13-member board and administered by a private, nonprofit corporation with expertise in conducting or managing research granting activities, funds, or organizations.

The purpose of the Andy Hill Cancer Research Endowment Fund Match Transfer Account is to provide matching funds for the endowment. The Legislature must annually appropriate a state match of up to \$10 million. The state match is comprised of tax collections and penalties from the tax on vapor products, cigarette tax, other tobacco product tax, and retail sales and use tax.

**Summary of Bill:** Beginning October 1, 2024, and each year thereafter, 1 percent of the state retail sales tax collected during the month of October must be deposited into the Andy Hill Cancer Research Endowment Fund Match Transfer Account.

The Department of Revenue (DOR) must calculate the amount to be transferred and notify the state treasurer by December 1, 2024, and each December 1st thereafter. The state treasurer must make the transfer within 60 days of being notified by DOR.

Amounts deposited into the Andy Hill Cancer Research Endowment Fund Match Transfer Account from the tax collected on retail sales during the month of October are in addition to the current state match requirement.

**Appropriation:** None.

**Fiscal Note:** Requested on January 8, 2024.

**Creates Committee/Commission/Task Force that includes Legislative members:** No.

**Effective Date:** Ninety days after adjournment of session in which bill is passed.