

As Introduced

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Representatives Hite, Yates

**Cosponsors: Representatives Evans, Foley, Williams, B., Combs, Yuko,
Seitz, DeGeeter, Harwood, Bacon, Huffman, Letson, Fende, Latta, Uecker,
Celeste, Sayre, Skindell**

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A B I L L

To amend sections 1517.11, 1531.26, 5101.98, and 1
5747.113 and to enact section 5502.23 of the 2
Revised Code to allow taxpayers to make 3
contributions to the American Red Cross Disaster 4
Response Fund through their income tax returns. 5

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF OHIO:

Section 1. That sections 1517.11, 1531.26, 5101.98, and 6
5747.113 be amended and section 5502.23 of the Revised Code be 7
enacted to read as follows: 8

Sec. 1517.11. There is hereby created in the state treasury 9
the natural areas and preserves fund, which shall consist of 10
moneys transferred into it under section 5747.113 of the Revised 11
Code and of contributions made directly to it. Any person may 12
contribute directly to the fund in addition to or independently of 13
the income tax ~~refund~~ contribution system established in that 14
section. 15

Moneys in the fund shall be disbursed pursuant to vouchers 16
approved by the director of natural resources for use by the 17

division of natural areas and preserves solely for the following 18
purposes: 19

(A) The acquisition of new or expanded natural areas, nature 20
preserves, and wild, scenic, and recreational river areas; 21

(B) Facility development in natural areas, nature preserves, 22
and wild, scenic, and recreational river areas; 23

(C) Special projects, including, but not limited to, 24
biological inventories, research grants, and the production of 25
interpretive material related to natural areas, nature preserves, 26
and wild, scenic, and recreational river areas; 27

(D) Routine maintenance for health and safety purposes. 28

Moneys appropriated from the fund shall not be used to fund 29
salaries of permanent employees or administrative costs. 30

All investment earnings of the fund shall be credited to the 31
fund. 32

Sec. 1531.26. There is hereby created in the state treasury 33
the nongame and endangered wildlife fund, which shall consist of 34
moneys paid into it by the tax commissioner under section 5747.113 35
of the Revised Code, moneys deposited in the fund from the 36
issuance of wildlife conservation license plates under section 37
4503.57 of the Revised Code, moneys deposited in the fund from the 38
issuance of bald eagle license plates under section 4503.572 of 39
the Revised Code, moneys credited to the fund under section 40
1533.151 of the Revised Code, and contributions made directly to 41
it. Any person may contribute directly to the fund in addition to 42
or independently of the income tax ~~refund~~ contribution system 43
established in section 5747.113 of the Revised Code. Moneys in the 44
fund shall be disbursed pursuant to vouchers approved by the 45
director of natural resources for use by the division of wildlife 46
solely for the purchase, management, preservation, propagation, 47

protection, and stocking of wild animals that are not commonly 48
taken for sport or commercial purposes, including the acquisition 49
of title and easements to lands, biological investigations, law 50
enforcement, production of educational materials, sociological 51
surveys, habitat development, and personnel and equipment costs; 52
and for carrying out section 1531.25 of the Revised Code. Moneys 53
in the fund also may be used to promote and develop nonconsumptive 54
wildlife recreational opportunities involving wild animals. Moneys 55
in the fund from the issuance of bald eagle license plates under 56
section 4503.572 of the Revised Code shall be expended by the 57
division only to pay the costs of acquiring, developing, and 58
restoring habitat for bald eagles within this state. Moneys in the 59
fund from any other source also may be used to pay the costs of 60
acquiring, developing, and restoring habitat for bald eagles 61
within this state. 62

All investment earnings of the fund shall be credited to the 63
fund. Subject to the approval of the director, the chief of the 64
division of wildlife may enter into agreements that the chief 65
considers appropriate to obtain additional moneys for the 66
protection of nongame native wildlife under the "Endangered 67
Species Act of 1973," 87 Stat. 884, 16 U.S.C.A. 1541-1543, as 68
amended, and the "Fish and Wildlife Conservation Act of 1980," 94 69
Stat. 1322, 16 U.S.C.A. 2901-2911, as amended. Moneys appropriated 70
from the fund are not intended to replace other moneys 71
appropriated for these purposes. 72

Sec. 5101.98. (A) There is hereby created in the state 73
treasury the military injury relief fund, which shall consist of 74
money contributed to it under section 5747.113 of the Revised 75
Code, of incentive grants authorized by the "Jobs for Veterans 76
Act," 116 Stat. 2033 (2002), and of contributions made directly to 77
it. Any person or entity may contribute directly to the fund in 78
addition to or independently of the income tax ~~refund~~ contribution 79

system established in section 5747.113 of the Revised Code. 80

(B) Upon application, the director of job and family services 81
shall grant money in the fund to individuals injured while in 82
active service as a member of the armed forces of the United 83
States while serving under operation Iraqi freedom or operation 84
enduring freedom and to individuals diagnosed with post-traumatic 85
stress disorder while serving, or after having served, in 86
operation Iraqi freedom or operation enduring freedom. 87

(C) An individual who receives a grant under this section is 88
precluded from receiving additional grants under this section 89
during the same state fiscal year, but is not precluded from being 90
considered for or receiving other assistance offered by the 91
department of job and family services. 92

(D) The director shall adopt rules under Chapter 119. of the 93
Revised Code establishing: 94

(1) Forms and procedures by which individuals may apply for a 95
grant under this section; 96

(2) Criteria for reviewing, evaluating, and approving or 97
denying grant applications; 98

(3) Criteria for determining the amount of grants awarded 99
under this section; 100

(4) Definitions and standards applicable to determining 101
whether an individual meets the requirements established in 102
division (B) of this section; 103

(5) The process for appealing eligibility determinations; and 104

(6) Any other rules necessary to administer the grant program 105
established in this section. 106

(E) An eligibility determination, a grant approval, or a 107
grant denial made under this section may not be appealed under 108
Chapter 119., section 5101.35, or any other provision of the 109

Revised Code. 110

Sec. 5502.23. (A) There is hereby created in the state 111
treasury the American red cross disaster response fund, which 112
shall consist of money transferred to it under section 5747.113 of 113
the Revised Code and of contributions made directly to it. Any 114
person may contribute directly to the fund in addition to or 115
independently of the income tax contribution system established in 116
section 5747.113 of the Revised Code. 117

(B) Each year, the executive director of the state emergency 118
management agency created under section 5502.22 of the Revised 119
Code shall make one or more grants to the American red cross 120
greater Columbus chapter from money appropriated for that purpose 121
from the American red cross disaster response fund, to be used by 122
the chapter for planning, for the implementation of programs to 123
assist in disaster preparedness and response throughout this 124
state, and for the costs of administering those programs. The 125
American red cross greater Columbus chapter shall submit to the 126
executive director its plan for the use of any grants received 127
under this section within sixty days after the effective date of 128
any section of law appropriating money from the fund for the 129
purpose of such grants. 130

(C) If the American red cross greater Columbus chapter ceases 131
to exist, the executive director shall use money in the American 132
red cross disaster response fund to make grants to the American 133
red cross to be used for disaster preparedness, response, and 134
planning throughout this state. 135

Sec. 5747.113. (A)(1) Any taxpayer claiming a refund under 136
section 5747.11 of the Revised Code ~~for taxable years ending on or~~ 137
~~after October 14, 1983,~~ who wishes to contribute any part of the 138
taxpayer's refund to the natural areas and preserves fund created 139

in section 1517.11 of the Revised Code, the nongame and endangered 140
wildlife fund created in section 1531.26 of the Revised Code, the 141
military injury relief fund created in section 5101.98 of the 142
Revised Code, or all of those funds, may designate on the 143
taxpayer's income tax return the amount that the taxpayer wishes 144
to contribute to the fund or funds. A 145

(2) For taxable years beginning in 2008 or thereafter, a 146
taxpayer who wishes to contribute to the American red cross 147
disaster response fund created in section 5502.23 of the Revised 148
Code may do so by contributing any part of the taxpayer's refund 149
or by increasing the payment required to accompany the taxpayer's 150
annual return under section 5747.08 of the Revised Code. A 151
taxpayer shall designate on the taxpayer's income tax return the 152
amount the taxpayer wishes to contribute to the fund, provided 153
that the amount contributed shall be at least one dollar. If a 154
taxpayer elects to increase a payment required to accompany the 155
taxpayer's annual return and the taxpayer fails to remit the full 156
amount of the contribution, the amount of the contribution shall 157
be reduced accordingly. In no case shall a contribution under this 158
division operate to reduce the combined amount of the state and 159
school district income taxes shown to be due on a taxpayer's 160
annual return. 161

(3) A designated contribution of any part of a refund is 162
irrevocable upon the filing of the return and shall be made in the 163
full amount designated if the refund found due the taxpayer upon 164
the initial processing of the taxpayer's return, after any 165
deductions including those required by section 5747.12 of the 166
Revised Code, is greater than or equal to the designated 167
contribution. If the refund due as initially determined is less 168
than the designated contribution, the contribution shall be made 169
in the full amount of the refund. The tax commissioner shall 170
subtract the amount of the contribution from the amount of the 171

refund initially found due the taxpayer and shall certify the 172
difference to the director of budget and management and treasurer 173
of state for payment to the taxpayer in accordance with section 174
5747.11 of the Revised Code. For the purpose of any subsequent 175
determination of the taxpayer's net tax payment, the contribution 176
shall be considered a part of the refund paid to the taxpayer. 177

(B) The tax commissioner shall provide a space on the income 178
tax return form in which a taxpayer may indicate that the taxpayer 179
wishes to make a donation in accordance with this section. The tax 180
commissioner shall also print in the instructions accompanying the 181
income tax return form a description of the purposes for which the 182
natural areas and preserves fund, the nongame and endangered 183
wildlife fund, ~~and~~ the military injury relief fund, and the 184
American red cross disaster response fund were created and the use 185
of moneys from the income tax ~~refund~~ contribution system 186
established in this section. No person shall designate on the 187
person's income tax return any part of a refund claimed under 188
section 5747.11 of the Revised Code as a contribution to any fund 189
other than the natural areas and preserves fund, ~~the~~ nongame and 190
endangered wildlife fund, ~~the~~ military injury relief fund, 191
American red cross disaster response fund, or all of those funds. 192

(C) The money collected under the income tax ~~refund~~ 193
contribution system established in this section shall be deposited 194
by the tax commissioner into the natural areas and preserves fund, 195
the nongame and endangered wildlife fund, ~~and~~ the military injury 196
relief fund, and the American red cross disaster response fund in 197
the amounts designated on the tax returns. 198

(D) No later than the thirtieth day of September each year, 199
the tax commissioner shall determine the total amount contributed 200
to each fund under this section during the preceding eight months, 201
any adjustments to prior months, and the cost to the department of 202
taxation of administering the income tax ~~refund~~ contribution 203

system during that eight-month period. The commissioner shall make 204
an additional determination no later than the thirty-first day of 205
January of each year of the total amount contributed to each fund 206
under this section during the preceding four calendar months, any 207
adjustments to prior years made during that four-month period, and 208
the cost to the department of taxation of administering the income 209
tax contribution system during that period. The cost of 210
administering the income tax contribution system shall be 211
certified by the tax commissioner to the director of budget and 212
management, who shall transfer an amount equal to ~~one-third~~ 213
one-fourth of such administrative costs from ~~the natural areas and~~ 214
~~preserves fund, one-third of such costs from the nongame and~~ 215
~~endangered wildlife fund, and one-third of such costs from the~~ 216
~~military injury relief fund~~ each of the four funds to the litter 217
~~control and natural resource tax~~ income tax contribution 218
administration fund, which is hereby created, provided that the 219
moneys that the department receives to pay the cost of 220
administering the income tax ~~refund~~ contribution system in any 221
year shall not exceed two and one-half per cent of the total 222
amount contributed under that system during that year. 223

(E)(1) The director of natural resources, in January of every 224
odd-numbered year, shall report to the general assembly on the 225
effectiveness of the income tax ~~refund~~ contribution system as it 226
pertains to the natural areas and preserves fund and the nongame 227
and endangered wildlife fund. ~~The report shall include the amount~~ 228
~~of money contributed to each fund in each of the previous five~~ 229
~~years, the amount of money contributed directly to each fund in~~ 230
~~addition to or independently of the income tax refund contribution~~ 231
~~system in each of the previous five years, and the purposes for~~ 232
~~which the money was expended.~~ 233

(2) The director of job and family services, in January of 234
every odd-numbered year, shall report to the general assembly on 235

~~the effectiveness of the income tax refund contribution system as 236
it pertains to the military injury relief fund. The report shall 237
include the amount of money contributed to the fund in each of the 238
previous five years, the amount of money contributed directly to 239
the fund in addition to or independently of the income tax refund 240
contribution system in each of the previous five years, and the 241
purposes for which the money was expended 242~~

(3) In January of every odd-numbered year, beginning January 243
2011, the executive director of the state emergency management 244
agency created under section 5502.22 of the Revised Code shall 245
report to the general assembly on the effectiveness of the income 246
tax contribution system as it pertains to the American red cross 247
disaster response fund. 248

(4) Each report made under division (E) of this section also 249
shall include the amount of money contributed to each fund in each 250
of the previous five years, the amount of money contributed 251
directly to each fund in addition to or independently of the 252
income tax contribution system in each of the previous five years, 253
and the purposes for which the money in each fund was expended. 254

Section 2. That existing sections 1517.11, 1531.26, 5101.98, 255
and 5747.113 of the Revised Code are hereby repealed. 256