

As Introduced

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S. B. No. 312

Senator Fedor

**Cosponsors: Senators Roberts, Miller, D., Mason, Spada, Cates, Schuring,
Morano, Wagoner, Stivers, Cafaro, Grendell, Mumper, Seitz, Schuler, Wilson,
Goodman, Kearney, Schaffer, Harris, Padgett**

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A B I L L

To amend section 5747.113 and to enact section 1
5907.111 of the Revised Code to allow taxpayers to 2
contribute a portion of their income tax refunds 3
to the Ohio Veterans' Home Agency. 4

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

Section 1. That section 5747.113 be amended and section 5
5907.111 of the Revised Code be enacted to read as follows: 6

Sec. 5747.113. (A) Any taxpayer claiming a refund under 7
section 5747.11 of the Revised Code ~~for taxable years ending on or~~ 8
~~after October 14, 1983,~~ who wishes to contribute any part of the 9
taxpayer's refund to the natural areas and preserves fund created 10
in section 1517.11 of the Revised Code, the nongame and endangered 11
wildlife fund created in section 1531.26 of the Revised Code, the 12
military injury relief fund created in section 5101.98 of the 13
Revised Code, the Ohio veterans' home agency income tax 14
contribution fund created in section 5907.111 of the Revised Code, 15
or all of those funds, may designate on the taxpayer's income tax 16
return the amount that the taxpayer wishes to contribute to the 17

fund or funds. A designated contribution is irrevocable upon the 18
filing of the return and shall be made in the full amount 19
designated if the refund found due the taxpayer upon the initial 20
processing of the taxpayer's return, after any deductions 21
including those required by section 5747.12 of the Revised Code, 22
is greater than or equal to the designated contribution. If the 23
refund due as initially determined is less than the designated 24
contribution, the contribution shall be made in the full amount of 25
the refund. The tax commissioner shall subtract the amount of the 26
contribution from the amount of the refund initially found due the 27
taxpayer and shall certify the difference to the director of 28
budget and management and treasurer of state for payment to the 29
taxpayer in accordance with section 5747.11 of the Revised Code. 30
For the purpose of any subsequent determination of the taxpayer's 31
net tax payment, the contribution shall be considered a part of 32
the refund paid to the taxpayer. 33

(B) The tax commissioner shall provide a space on the income 34
tax return form in which a taxpayer may indicate that the taxpayer 35
wishes to make a donation in accordance with this section. The tax 36
commissioner shall also print in the instructions accompanying the 37
income tax return form a description of the purposes for which the 38
natural areas and preserves fund, the nongame and endangered 39
wildlife fund, ~~and~~ the military injury relief fund, and the Ohio 40
veterans' home agency income tax contribution fund were created 41
and the use of moneys from the income tax refund contribution 42
system established in this section. No person shall designate on 43
the person's income tax return any part of a refund claimed under 44
section 5747.11 of the Revised Code as a contribution to any fund 45
other than the natural areas and preserves fund, the nongame and 46
endangered wildlife fund, the military injury relief fund, or all 47
of those funds the Ohio veterans' home agency income tax 48
contribution fund. 49

(C) The money collected under the income tax refund contribution system established in this section shall be deposited by the tax commissioner into the natural areas and preserves fund, the nongame and endangered wildlife fund, ~~and~~ the military injury relief fund, and the Ohio veterans' home agency income tax contribution fund in the amounts designated on the tax returns.

(D) No later than the thirtieth day of September each year, the tax commissioner shall determine the total amount contributed to each fund under this section during the preceding eight months, any adjustments to prior months, and the cost to the department of taxation of administering the income tax refund contribution system during that eight-month period. The commissioner shall make an additional determination no later than the thirty-first day of January of each year of the total amount contributed to each fund under this section during the preceding four calendar months, any adjustments to prior years made during that four-month period, and the cost to the department of taxation of administering the income tax contribution system during that period. The cost of administering the income tax contribution system shall be certified by the tax commissioner to the director of budget and management, who shall transfer an amount equal to ~~one-third~~ one-fourth of such administrative costs from the natural areas and preserves fund, ~~one-third~~ one-fourth of such costs from the nongame and endangered wildlife fund, ~~and one-third~~ one-fourth of such costs from the military injury relief fund and one-fourth of such costs from the Ohio veterans' home agency income tax contribution fund to the litter control and natural resource tax administration fund, which is hereby created, provided that the moneys that the department receives to pay the cost of administering the income tax refund contribution system in any year shall not exceed two and one-half per cent of the total amount contributed under that system during that year.

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

(2) The director of job and family services and the superintendent of the Ohio veterans' home agency, in January of every odd-numbered year, shall report to the general assembly on the effectiveness of the income tax refund contribution system as it pertains to the military injury relief fund and the Ohio veterans' home agency income tax contribution fund, respectively. The report shall include the amount of money contributed to the fund in each of the previous five years, the amount of money contributed directly to the fund in addition to or independently of the income tax refund contribution system in each of the previous five years, and the purposes for which the money was expended.

Sec. 5907.111. There is hereby created in the state treasury the Ohio veterans' home agency income tax contribution fund, which shall consist of money contributed to it under section 5747.113 of the Revised Code and of contributions made directly to it. Any person may contribute directly to the fund in addition to or independently of the income tax refund contribution system established in section 5747.113 of the Revised Code.

Money credited to the fund shall be distributed by the board of trustees among residents' benefit funds created pursuant to

section 5907.11 of the Revised Code and shall be used specifically 113
for advancement of veterans' services and assisting veterans with 114
significant financial need. 115

Section 2. That existing section 5747.113 of the Revised Code 116
is hereby repealed. 117

Section 3. That the amendment by this act of section 5747.113 118
of the Revised Code applies to taxable years beginning on or after 119
January 1, 2008. 120