

As Introduced

**127th General Assembly
Regular Session
2007-2008**

S. B. No. 336

Senator Wagoner

**Cosponsors: Senators Bocchieri, Coughlin, Fedor, Jacobson, Miller, R.,
Padgett**

—

A BILL

To amend section 5747.113 and to enact section 1
149.308 of the Revised Code to allow taxpayers to 2
contribute a portion of their income tax refunds 3
to the Ohio Historical Society. 4

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

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

Sec. 149.308. There is hereby created in the state treasury 7
the Ohio historical society income tax contribution fund, which 8
shall consist of money contributed to it under section 5747.113 of 9
the Revised Code and of contributions made directly to it. Any 10
person may contribute directly to the fund in addition to or 11
independently of the income tax refund contribution system 12
established in section 5747.113 of the Revised Code. 13

The Ohio historical society shall use money credited to the 14
fund in furtherance of the public functions with which the society 15
is charged under section 149.30 of the Revised Code. 16

Sec. 5747.113. (A) Any taxpayer claiming a refund under 17

section 5747.11 of the Revised Code ~~for taxable years ending on or~~ 18
~~after October 14, 1983,~~ who wishes to contribute any part of the 19
taxpayer's refund to the natural areas and preserves fund created 20
in section 1517.11 of the Revised Code, the nongame and endangered 21
wildlife fund created in section 1531.26 of the Revised Code, the 22
military injury relief fund created in section 5101.98 of the 23
Revised Code, the Ohio historical society income tax contribution 24
fund created in section 149.308 of the Revised Code, or all of 25
those funds, may designate on the taxpayer's income tax return the 26
amount that the taxpayer wishes to contribute to the fund or 27
funds. A designated contribution is irrevocable upon the filing of 28
the return and shall be made in the full amount designated if the 29
refund found due the taxpayer upon the initial processing of the 30
taxpayer's return, after any deductions including those required 31
by section 5747.12 of the Revised Code, is greater than or equal 32
to the designated contribution. If the refund due as initially 33
determined is less than the designated contribution, the 34
contribution shall be made in the full amount of the refund. The 35
tax commissioner shall subtract the amount of the contribution 36
from the amount of the refund initially found due the taxpayer and 37
shall certify the difference to the director of budget and 38
management and treasurer of state for payment to the taxpayer in 39
accordance with section 5747.11 of the Revised Code. For the 40
purpose of any subsequent determination of the taxpayer's net tax 41
payment, the contribution shall be considered a part of the refund 42
paid to the taxpayer. 43

(B) The tax commissioner shall provide a space on the income 44
tax return form in which a taxpayer may indicate that the taxpayer 45
wishes to make a donation in accordance with this section. The tax 46
commissioner shall also print in the instructions accompanying the 47
income tax return form a description of the purposes for which the 48
natural areas and preserves fund, the nongame and endangered 49
wildlife fund, ~~and~~ the military injury relief fund, and the Ohio 50

historical society income tax contribution fund were created and 51
the use of moneys from the income tax refund contribution system 52
established in this section. No person shall designate on the 53
person's income tax return any part of a refund claimed under 54
section 5747.11 of the Revised Code as a contribution to any fund 55
other than the natural areas and preserves fund, the nongame and 56
endangered wildlife fund, the military injury relief fund, or ~~all~~ 57
~~of those funds~~ the Ohio historical society income tax contribution 58
fund. 59

(C) The money collected under the income tax refund 60
contribution system established in this section shall be deposited 61
by the tax commissioner into the natural areas and preserves fund, 62
the nongame and endangered wildlife fund, ~~and~~ the military injury 63
relief fund, and the Ohio historical society income tax 64
contribution fund in the amounts designated on the tax returns. 65

(D) No later than the thirtieth day of September each year, 66
the tax commissioner shall determine the total amount contributed 67
to each fund under this section during the preceding eight months, 68
any adjustments to prior months, and the cost to the department of 69
taxation of administering the income tax refund contribution 70
system during that eight-month period. The commissioner shall make 71
an additional determination no later than the thirty-first day of 72
January of each year of the total amount contributed to each fund 73
under this section during the preceding four calendar months, any 74
adjustments to prior years made during that four-month period, and 75
the cost to the department of taxation of administering the income 76
tax contribution system during that period. The cost of 77
administering the income tax contribution system shall be 78
certified by the tax commissioner to the director of budget and 79
management, who shall transfer an amount equal to ~~one-third~~ 80
one-fourth of such administrative costs from the natural areas and 81
preserves fund, ~~one-third~~ one-fourth of such costs from the 82

nongame and endangered wildlife fund, ~~and one-third~~ one-fourth of 83
such costs from the military injury relief fund, and one-fourth of 84
such costs from the Ohio historical society income tax 85
contribution fund to the litter control and natural resource tax 86
administration fund, which is hereby created, provided that the 87
moneys that the department receives to pay the cost of 88
administering the income tax refund contribution system in any 89
year shall not exceed two and one-half per cent of the total 90
amount contributed under that system during that year. 91

(E)(1) The director of natural resources, in January of every 92
odd-numbered year, shall report to the general assembly on the 93
effectiveness of the income tax refund contribution system as it 94
pertains to the natural areas and preserves fund and the nongame 95
and endangered wildlife fund. The report shall include the amount 96
of money contributed to each fund in each of the previous five 97
years, the amount of money contributed directly to each fund in 98
addition to or independently of the income tax refund contribution 99
system in each of the previous five years, and the purposes for 100
which the money was expended. 101

(2) The director of job and family services and the director 102
of the Ohio historical society, in January of every odd-numbered 103
year, each shall report to the general assembly on the 104
effectiveness of the income tax refund contribution system as it 105
pertains to the military injury relief fund and the Ohio 106
historical society income tax contribution fund, respectively. The 107
report shall include the amount of money contributed to the fund 108
in each of the previous five years, the amount of money 109
contributed directly to the fund in addition to or independently 110
of the income tax refund contribution system in each of the 111
previous five years, and the purposes for which the money was 112
expended. 113

Section 2. That existing section 5747.113 of the Revised Code 114
is hereby repealed. 115

Section 3. The amendment by this act of section 5747.113 of 116
the Revised Code applies to taxable years beginning on or after 117
January 1, 2007. 118