

As Introduced

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

S. B. No. 75

Senator Miller, R.

Cosponsors: Senators Smith, Mason

—

A B I L L

To amend sections 1517.11, 1531.26, 5101.98, and 1
5747.113 and to enact section 3701.032 of the 2
Revised Code to allow taxpayers to contribute to 3
the American Diabetes Association through their 4
income tax return. 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 3701.032 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 preserves, and wild, scenic, and recreational river areas; 20
21

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

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

Moneys appropriated from the fund shall not be used to fund salaries of permanent employees, administrative costs, or routine maintenance. 28
29
30

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

Sec. 1531.26. There is hereby created in the state treasury the nongame and endangered wildlife fund, which shall consist of moneys paid into it by the tax commissioner under section 5747.113 of the Revised Code, moneys deposited in the fund from the issuance of wildlife conservation license plates under section 4503.57 of the Revised Code, moneys deposited in the fund from the issuance of bald eagle license plates under section 4503.572 of the Revised Code, moneys credited to the fund under section 1533.151 of the Revised Code, and 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. Moneys in the fund shall be disbursed pursuant to vouchers approved by the director of natural resources for use by the division of wildlife solely for the purchase, management, preservation, propagation, protection, and stocking of wild animals that are not commonly taken for sport or commercial purposes, including the acquisition of title and easements to lands, biological investigations, law 33
34
35
36
37
38
39
40
41
42
43
44
45
46
47
48
49
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. 3701.032. There is hereby created in the state treasury 73
the American diabetes association fund, which shall consist of 74
money transferred to it under section 5747.113 of the Revised Code 75
and of contributions made directly to it. Any person may 76
contribute directly to the fund in addition to or independently of 77
the income tax contribution system established in section 5747.113 78
of the Revised Code. 79

Each year, the director of health shall make one or more 80
grants to the American diabetes association using money in the 81

fund. If the American diabetes association ceases to exist, the 82
director shall use money in the fund to make grants to one or more 83
nonprofit organizations that conduct diabetes research, 84
disseminate information about diabetes, and advocate on behalf of 85
diabetes research and assistance for those afflicted with the 86
disease. 87

Sec. 5101.98. (A) There is hereby created in the state 88
treasury the military injury relief fund, which shall consist of 89
money contributed to it under section 5747.113 of the Revised Code 90
and of contributions made directly to it. Any person may 91
contribute directly to the fund in addition to or independently of 92
the income tax ~~refund~~ contribution system established in section 93
5747.113 of the Revised Code. 94

(B) Upon application, the director of job and family services 95
shall grant money in the fund to individuals injured while in 96
active service as a member of the armed forces of the United 97
States and while serving under operation Iraqi freedom or 98
operation enduring freedom. 99

(C) An individual who receives a grant under this section is 100
not precluded from receiving one or more additional grants under 101
this section and is not precluded from being considered for or 102
receiving other assistance offered by the department of job and 103
family services. 104

(D) The director shall adopt rules under Chapter 119. of the 105
Revised Code establishing: 106

(1) Forms and procedures by which individuals may apply for a 107
grant under this section; 108

(2) Criteria for reviewing, evaluating, and ranking grant 109
applications; 110

(3) Criteria for determining the amount of grants awarded 111

under this section; and 112

(4) Any other rules necessary to administer the grant program 113
established in this section. 114

Sec. 5747.113. (A)(1) Any taxpayer claiming a refund under 115
section 5747.11 of the Revised Code ~~for taxable years ending on or~~ 116
~~after October 14, 1983,~~ who wishes to contribute any part of the 117
taxpayer's refund to the natural areas and preserves fund created 118
in section 1517.11 of the Revised Code, the nongame and endangered 119
wildlife fund created in section 1531.26 of the Revised Code, the 120
military injury relief fund created in section 5101.98 of the 121
Revised Code, or all of those funds, may designate on the 122
taxpayer's income tax return the amount that the taxpayer wishes 123
to contribute to the fund or funds. A 124

(2) For taxable years beginning in 2007 or thereafter, a 125
taxpayer who wishes to contribute to the American diabetes 126
association fund created in section 3701.032 of the Revised Code 127
may do so by contributing any part of the taxpayer's refund or by 128
increasing the payment required to accompany the taxpayer's annual 129
return under section 5747.08 of the Revised Code. A taxpayer shall 130
designate on the taxpayer's income tax return the amount that the 131
taxpayer wishes to contribute to the fund, provided that the 132
amount contributed shall be at least one dollar. If a taxpayer 133
elects to increase a payment required to accompany the taxpayer's 134
return under section 5747.08 of the Revised Code and the taxpayer 135
fails to remit the full amount of the contribution, the amount of 136
the contribution shall be reduced accordingly. In no case shall a 137
contribution under this division operate to reduce the combined 138
amount of the state and school district income taxes shown to be 139
due on a taxpayer's annual return. 140

(3) A designated contribution is irrevocable upon the filing 141
of the return and shall be made in the full amount designated if 142

the refund found due the taxpayer upon the initial processing of 143
the taxpayer's return, after any deductions including those 144
required by section 5747.12 of the Revised Code, is greater than 145
or equal to the designated contribution. If the refund due as 146
initially determined is less than the designated contribution, the 147
contribution shall be made in the full amount of the refund. The 148
tax commissioner shall subtract the amount of the contribution 149
from the amount of the refund initially found due the taxpayer and 150
shall certify the difference to the director of budget and 151
management and treasurer of state for payment to the taxpayer in 152
accordance with section 5747.11 of the Revised Code. For the 153
purpose of any subsequent determination of the taxpayer's net tax 154
payment, the contribution shall be considered a part of the refund 155
paid to the taxpayer. 156

(B) The tax commissioner shall provide a space on the income 157
tax return form in which a taxpayer may indicate that the taxpayer 158
wishes to make a donation in accordance with this section. The tax 159
commissioner shall also print in the instructions accompanying the 160
income tax return form a description of the purposes for which the 161
natural areas and preserves fund, the nongame and endangered 162
wildlife fund, ~~and~~ the military injury relief fund, and the 163
American diabetes association fund were created and the use of 164
moneys from the income tax ~~refund~~ contribution system established 165
in this section. No person shall designate on the person's income 166
tax return any part of a refund claimed under section 5747.11 of 167
the Revised Code as a contribution to any fund other than the 168
natural areas and preserves fund, the nongame and endangered 169
wildlife fund, the military injury relief fund, the American 170
diabetes association fund, or all of those funds. 171

(C) The money collected under the income tax ~~refund~~ 172
contribution system established in this section shall be deposited 173
by the tax commissioner into the natural areas and preserves fund, 174

the nongame and endangered wildlife fund, ~~and~~ the military injury relief fund, and the American diabetes association 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 American diabetes association fund to the ~~litter control and natural resource~~ income tax contribution 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 207
and endangered wildlife fund. The report shall include the amount 208
of money contributed to each fund in each of the previous five 209
years, the amount of money contributed directly to each fund in 210
addition to or independently of the income tax ~~refund~~ contribution 211
system in each of the previous five years, and the purposes for 212
which the money was expended. 213

(2) The director of job and family services, in January of 214
every odd-numbered year, shall report to the general assembly on 215
the effectiveness of the income tax ~~refund~~ contribution system as 216
it pertains to the military injury relief fund. The report shall 217
include the amount of money contributed to the fund in each of the 218
previous five years, the amount of money contributed directly to 219
the fund in addition to or independently of the income tax ~~refund~~ 220
contribution system in each of the previous five years, and the 221
purposes for which the money was expended. 222

(3) The director of health, in January of every odd-numbered 223
year, shall report to the general assembly on the effectiveness of 224
the income tax contribution system as it pertains to the American 225
diabetes association fund. The report shall include the amount of 226
money contributed to the fund in each of the previous five years, 227
the amount of money contributed directly to the fund in addition 228
to or independently of the income tax contribution system in each 229
of the previous five years, and the purposes for which the money 230
was expended. 231

Section 2. That existing sections 1517.11, 1531.26, 5101.98, 232
and 5747.113 of the Revised Code are hereby repealed. 233

Section 3. The amendment by this act of section 5747.113 of 234
the Revised Code applies to taxable years beginning on or after 235
January 1, 2007. 236