

**As Introduced**

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

**S. B. No. 76**

**Senator Miller, R.**

**Cosponsor: Senator Smith**

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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 3701.032 of the 2  
Revised Code to allow taxpayers to make 3  
contributions to the March of Dimes Birth Defects 4  
Foundation 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 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  
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(B) Facility development in natural areas, nature preserves, and wild, scenic, and recreational river areas; 22  
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(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  
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Moneys appropriated from the fund shall not be used to fund salaries of permanent employees, administrative costs, or routine maintenance. 28  
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All investment earnings of the fund shall be credited to the fund. 31  
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**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  
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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 march of dimes fund, which shall consist of money transferred 74  
to it under section 5747.113 of the Revised Code and of 75  
contributions made directly to it. Any person may contribute 76  
directly to the fund in addition to or independently of the income 77  
tax contribution system established in section 5747.113 of the 78  
Revised Code. 79

Each year, the director of health shall make one or more 80  
grants to the march of dimes birth defects foundation using money 81

in the fund. If the march of dimes birth defects foundation ceases 82  
to exist, the director shall use money in the fund to make grants 83  
to one or more nonprofit organizations that conduct research 84  
regarding the prevention of birth defects and infant mortality, 85  
and that advocate for, and disseminate information about, the 86  
prevention of birth defects and infant mortality. 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) 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

(B) For taxable years beginning in 2007 or thereafter, a 125  
taxpayer who wishes to contribute to the march of dimes fund 126  
created in section 3701.032 of the Revised Code may do so by 127  
contributing any part of the taxpayer's refund or by increasing 128  
the payment required to accompany the taxpayer's annual return 129  
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  
annual return under section 5747.08 of the Revised Code and the 135  
taxpayer fails to remit the full amount of the contribution, the 136  
amount of the contribution shall be reduced accordingly. In no 137  
case shall a contribution under this division operate to reduce 138  
the combined amount of the state and school district income taxes 139  
shown to be due on a taxpayer's annual return. 140

(C) A designated contribution of any part of a refund is 141  
irrevocable upon the filing of the return and shall be made in the 142

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

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

~~(C)~~(E) 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 march of dimes fund in the amounts designated on the tax returns.

~~(D)~~(F) 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 march of dimes fund to the ~~litter control and natural resource tax~~ 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)~~(G)(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 207  
nongame and endangered wildlife fund. The report shall include the 208  
amount of money contributed to each fund in each of the previous 209  
five years, the amount of money contributed directly to each fund 210  
in addition to or independently of the income tax ~~refund~~ 211  
contribution system in each of the previous five years, and the 212  
purposes for 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 march of 225  
dimes fund. The report shall include the amount of money 226  
contributed to the fund in each of the previous five years, the 227  
amount of money contributed directly to the fund in addition to or 228  
independently of the income tax contribution system in each of the 229  
previous five years, and the purposes for which the money was 230  
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