

**As Introduced**

**128th General Assembly  
Regular Session  
2009-2010**

**H. B. No. 75**

**Representatives Chandler, Moran**

**Cosponsors: Representatives Harwood, Harris, Fende, Williams, B., Dodd,  
Ujvagi, Evans, Okey, Williams, S., Newcomb, Gardner, Yates, Luckie, Yuko,  
Phillips, Patten, Stewart, Stebelton, Huffman, Hagan, Domenick, Skindell,  
Koziura, Brown**

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**A B I L L**

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 these 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 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 historical society 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 director of the Ohio historical society, in January of every odd-numbered year, each 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 historical society 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. 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, 2009. 118