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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, Gerberry, Lundy, Mallory, Sayre, Belcher, Daniels, Adams, J., Grossman, Hall, Hite, Adams, R., Bacon, Baker, Balderson, Beck, Blair, Blessing, Boose, Bubb, Carney, Celeste, Combs, DeBose, DeGeeter, Derickson, Dyer, Foley, Garland, Garrison, Hackett, Hottinger, Lehner, Letson, Maag, Mandel, Martin, Mecklenborg, Oelslager, Pillich, Pryor, Sears, Slesnick, Snitchler, Uecker, Winburn, Zehringer

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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 tax return form in which a taxpayer may indicate that the taxpayer wishes to make a donation in accordance with this section. The tax commissioner shall also print in the instructions accompanying the income tax return form a description of the purposes for which the natural areas and preserves fund, the nongame and endangered wildlife fund, ~~and~~ the military injury relief fund, and the Ohio historical society income tax contribution fund were created and the use of moneys from the income tax refund contribution system established in this section. No person shall designate on the person's income tax return any part of a refund claimed under section 5747.11 of the Revised Code as a contribution to any fund other than the natural areas and preserves fund, the nongame and endangered wildlife fund, the military injury relief fund, or all of those funds the Ohio historical society income tax contribution fund.

(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 historical society 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 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, 2009. 118