

As Introduced

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Senators Schaffer, Wilson

**Cosponsors: Senators Gibbs, Goodman, Grendell, Morano, Seitz, Stewart,
Turner**

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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 5502.23 of the 2
Revised Code to allow taxpayers to make 3
contributions to the American Red Cross Ohio 4
Disaster Response Readiness and Preparedness Fund 5
through their income tax returns. 6

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

Section 1. That sections 1517.11, 1531.26, 5101.98, and 7
5747.113 be amended and section 5502.23 of the Revised Code be 8
enacted to read as follows: 9

Sec. 1517.11. There is hereby created in the state treasury 10
the natural areas and preserves fund, which shall consist of 11
moneys transferred into it under section 5747.113 of the Revised 12
Code and of contributions made directly to it. Any person may 13
contribute directly to the fund in addition to or independently of 14
the income tax ~~refund~~ contribution system established in that 15
section. 16

Moneys in the fund shall be disbursed pursuant to vouchers 17
approved by the director of natural resources for use by the 18

division of natural areas and preserves solely for the following 19
purposes: 20

(A) The acquisition of new or expanded natural areas, nature 21
preserves, and wild, scenic, and recreational river areas; 22

(B) Facility development in natural areas, nature preserves, 23
and wild, scenic, and recreational river areas; 24

(C) Special projects, including, but not limited to, 25
biological inventories, research grants, and the production of 26
interpretive material related to natural areas, nature preserves, 27
and wild, scenic, and recreational river areas; 28

(D) Routine maintenance for health and safety purposes. 29

Moneys appropriated from the fund shall not be used to fund 30
salaries of permanent employees or administrative costs. 31

All investment earnings of the fund shall be credited to the 32
fund. 33

Sec. 1531.26. There is hereby created in the state treasury 34
the nongame and endangered wildlife fund, which shall consist of 35
moneys paid into it by the tax commissioner under section 5747.113 36
of the Revised Code, moneys deposited in the fund from the 37
issuance of wildlife conservation license plates under section 38
4503.57 of the Revised Code, moneys deposited in the fund from the 39
issuance of bald eagle license plates under section 4503.572 of 40
the Revised Code, moneys credited to the fund under section 41
1533.151 of the Revised Code, and contributions made directly to 42
it. Any person may contribute directly to the fund in addition to 43
or independently of the income tax ~~refund~~ contribution system 44
established in section 5747.113 of the Revised Code. Moneys in the 45
fund shall be disbursed pursuant to vouchers approved by the 46
director of natural resources for use by the division of wildlife 47
solely for the purchase, management, preservation, propagation, 48

protection, and stocking of wild animals that are not commonly 49
taken for sport or commercial purposes, including the acquisition 50
of title and easements to lands, biological investigations, law 51
enforcement, production of educational materials, sociological 52
surveys, habitat development, and personnel and equipment costs; 53
and for carrying out section 1531.25 of the Revised Code. Moneys 54
in the fund also may be used to promote and develop nonconsumptive 55
wildlife recreational opportunities involving wild animals. Moneys 56
in the fund from the issuance of bald eagle license plates under 57
section 4503.572 of the Revised Code shall be expended by the 58
division only to pay the costs of acquiring, developing, and 59
restoring habitat for bald eagles within this state. Moneys in the 60
fund from any other source also may be used to pay the costs of 61
acquiring, developing, and restoring habitat for bald eagles 62
within this state. 63

All investment earnings of the fund shall be credited to the 64
fund. Subject to the approval of the director, the chief of the 65
division of wildlife may enter into agreements that the chief 66
considers appropriate to obtain additional moneys for the 67
protection of nongame native wildlife under the "Endangered 68
Species Act of 1973," 87 Stat. 884, 16 U.S.C.A. 1541-1543, as 69
amended, and the "Fish and Wildlife Conservation Act of 1980," 94 70
Stat. 1322, 16 U.S.C.A. 2901-2911, as amended. Moneys appropriated 71
from the fund are not intended to replace other moneys 72
appropriated for these purposes. 73

Sec. 5101.98. (A) There is hereby created in the state 74
treasury the military injury relief fund, which shall consist of 75
money contributed to it under section 5747.113 of the Revised 76
Code, of incentive grants authorized by the "Jobs for Veterans 77
Act," 116 Stat. 2033 (2002), and of contributions made directly to 78
it. Any person or entity may contribute directly to the fund in 79
addition to or independently of the income tax ~~refund~~ contribution 80

system established in section 5747.113 of the Revised Code. 81

(B) Upon application, the director of job and family services 82
shall grant money in the fund to individuals injured while in 83
active service as a member of the armed forces of the United 84
States while serving under operation Iraqi freedom or operation 85
enduring freedom and to individuals diagnosed with post-traumatic 86
stress disorder while serving, or after having served, in 87
operation Iraqi freedom or operation enduring freedom. 88

(C) An individual who receives a grant under this section is 89
precluded from receiving additional grants under this section 90
during the same state fiscal year, but is not precluded from being 91
considered for or receiving other assistance offered by the 92
department of job and family services. 93

(D) The director shall adopt rules under Chapter 119. of the 94
Revised Code establishing: 95

(1) Forms and procedures by which individuals may apply for a 96
grant under this section; 97

(2) Criteria for reviewing, evaluating, and approving or 98
denying grant applications; 99

(3) Criteria for determining the amount of grants awarded 100
under this section; 101

(4) Definitions and standards applicable to determining 102
whether an individual meets the requirements established in 103
division (B) of this section; 104

(5) The process for appealing eligibility determinations; and 105

(6) Any other rules necessary to administer the grant program 106
established in this section. 107

(E) An eligibility determination, a grant approval, or a 108
grant denial made under this section may not be appealed under 109
Chapter 119., section 5101.35, or any other provision of the 110

Revised Code. 111

Sec. 5502.23. (A) There is hereby created in the state 112
treasury the American red cross Ohio disaster response readiness 113
and preparedness fund, which shall consist of money transferred to 114
it under section 5747.113 of the Revised Code and of contributions 115
made directly to it. Any person may contribute directly to the 116
fund in addition to or independently of the income tax 117
contribution system established in section 5747.113 of the Revised 118
Code. 119

(B) Each year, the executive director of the state emergency 120
management agency created under section 5502.22 of the Revised 121
Code shall make one or more grants to the American red cross 122
greater Columbus chapter from money appropriated for that purpose 123
from the American red cross Ohio disaster response readiness and 124
preparedness fund, to be used by the American red cross chapters 125
in Ohio for planning, for the implementation of programs to assist 126
in disaster preparedness and response throughout this state, and 127
for the costs of administering those programs. The American red 128
cross greater Columbus chapter, on behalf of American red cross 129
chapters in Ohio, shall submit to the executive director its plan 130
for the use of any grants received under this section within sixty 131
days after the effective date of any section of law appropriating 132
money from the fund for the purpose of such grants. 133

(C) If the American red cross greater Columbus chapter ceases 135
to exist, the executive director shall use money in the American 136
red cross Ohio disaster response readiness and preparedness fund 137
to make grants to the American red cross to be used for disaster 138
preparedness, response, and planning throughout this state. 139

Sec. 5747.113. (A)(1) Any taxpayer claiming a refund under 140

section 5747.11 of the Revised Code ~~for taxable years ending on or~~ 141
~~after October 14, 1983,~~ who wishes to contribute any part of the 142
taxpayer's refund to the natural areas and preserves fund created 143
in section 1517.11 of the Revised Code, the nongame and endangered 144
wildlife fund created in section 1531.26 of the Revised Code, the 145
military injury relief fund created in section 5101.98 of the 146
Revised Code, or all of those funds, may designate on the 147
taxpayer's income tax return the amount that the taxpayer wishes 148
to contribute to the fund or funds. A 149

(2) For taxable years beginning in 2009 or thereafter, a 150
taxpayer who wishes to contribute to the American red cross Ohio 151
disaster response readiness and preparedness fund created in 152
section 5502.23 of the Revised Code may do so by contributing any 153
part of the taxpayer's refund or by increasing the payment 154
required to accompany the taxpayer's annual return under section 155
5747.08 of the Revised Code. A taxpayer shall designate on the 156
taxpayer's income tax return the amount the taxpayer wishes to 157
contribute to the fund, provided that the amount contributed shall 158
be at least one dollar. If a taxpayer elects to increase a payment 159
required to accompany the taxpayer's annual return and the 160
taxpayer fails to remit the full amount of the contribution, the 161
amount of the contribution shall be reduced accordingly. In no 162
case shall a contribution under this division operate to reduce 163
the combined amount of the state and school district income taxes 164
shown to be due on a taxpayer's annual return. 165

(3) A designated contribution of any part of a refund is 166
irrevocable upon the filing of the return and shall be made in the 167
full amount designated if the refund found due the taxpayer upon 168
the initial processing of the taxpayer's return, after any 169
deductions including those required by section 5747.12 of the 170
Revised Code, is greater than or equal to the designated 171
contribution. If the refund due as initially determined is less 172

than the designated contribution, the contribution shall be made 173
in the full amount of the refund. The tax commissioner shall 174
subtract the amount of the contribution from the amount of the 175
refund initially found due the taxpayer and shall certify the 176
difference to the director of budget and management and treasurer 177
of state for payment to the taxpayer in accordance with section 178
5747.11 of the Revised Code. For the purpose of any subsequent 179
determination of the taxpayer's net tax payment, the contribution 180
shall be considered a part of the refund paid to the taxpayer. 181

(B) The tax commissioner shall provide a space on the income 182
tax return form in which a taxpayer may indicate that the taxpayer 183
wishes to make a donation in accordance with this section. The tax 184
commissioner shall also print in the instructions accompanying the 185
income tax return form a description of the purposes for which the 186
natural areas and preserves fund, the nongame and endangered 187
wildlife fund, ~~and~~ the military injury relief fund, and the 188
American red cross Ohio disaster response readiness and 189
preparedness fund were created and the use of moneys from the 190
income tax ~~refund~~ contribution system established in this section. 191
No person shall designate on the person's income tax return any 192
part of a refund claimed under section 5747.11 of the Revised Code 193
as a contribution to any fund other than the natural areas and 194
preserves fund, the nongame and endangered wildlife fund, the 195
military injury relief fund, the American red cross Ohio disaster 196
response readiness and preparedness fund, or all of those funds. 197

(C) The money collected under the income tax ~~refund~~ 199
contribution system established in this section shall be deposited 200
by the tax commissioner into the natural areas and preserves fund, 201
the nongame and endangered wildlife fund, ~~and~~ the military injury 202
relief fund, and the American red cross Ohio disaster response 203
readiness and preparedness fund in the amounts designated on the 204

tax returns. 205

(D) No later than the thirtieth day of September each year, 206
the tax commissioner shall determine the total amount contributed 207
to each fund under this section during the preceding eight months, 208
any adjustments to prior months, and the cost to the department of 209
taxation of administering the income tax ~~refund~~ contribution 210
system during that eight-month period. The commissioner shall make 211
an additional determination no later than the thirty-first day of 212
January of each year of the total amount contributed to each fund 213
under this section during the preceding four calendar months, any 214
adjustments to prior years made during that four-month period, and 215
the cost to the department of taxation of administering the income 216
tax contribution system during that period. The cost of 217
administering the income tax contribution system shall be 218
certified by the tax commissioner to the director of budget and 219
management, who shall transfer an amount equal to ~~one-third~~ 220
one-fourth of such administrative costs from ~~the natural areas and~~ 221
~~preserves fund, one-third of such costs from the nongame and~~ 222
~~endangered wildlife fund, and one-third of such costs from the~~ 223
~~military injury relief fund~~ each of the four funds to the litter 224
~~control and natural resource tax~~ income tax contribution 225
administration fund, which is hereby created, provided that the 226
moneys that the department receives to pay the cost of 227
administering the income tax ~~refund~~ contribution system in any 228
year shall not exceed two and one-half per cent of the total 229
amount contributed under that system during that year. 230

(E)(1) The director of natural resources, in January of every 231
odd-numbered year, shall report to the general assembly on the 232
effectiveness of the income tax ~~refund~~ contribution system as it 233
pertains to the natural areas and preserves fund and the nongame 234
and endangered wildlife fund. ~~The report shall include the amount~~ 235
~~of money contributed to each fund in each of the previous five~~ 236

~~years, the amount of money contributed directly to each fund in 237
addition to or independently of the income tax refund contribution 238
system in each of the previous five years, and the purposes for 239
which the money was expended. 240~~

(2) The director of job and family services, in January of 241
every odd-numbered year, shall report to the general assembly on 242
the effectiveness of the income tax ~~refund~~ contribution system as 243
it pertains to the military injury relief fund. ~~The report shall 244
include the amount of money contributed to the fund in each of the 245
previous five years, the amount of money contributed directly to 246
the fund in addition to or independently of the income tax refund 247
contribution system in each of the previous five years, and the 248
purposes for which the money was expended 249~~

(3) In January of every odd-numbered year, beginning January 250
2011, the executive director of the state emergency management 251
agency created under section 5502.22 of the Revised Code shall 252
report to the general assembly on the effectiveness of the income 253
tax contribution system as it pertains to the American red cross 254
Ohio disaster response readiness and preparedness fund. 255

(4) Each report made under division (E) of this section also 256
shall include the amount of money contributed to each fund in each 257
of the previous five years, the amount of money contributed 258
directly to each fund in addition to or independently of the 259
income tax contribution system in each of the previous five years, 260
and the purposes for which the money in each fund was expended. 261

Section 2. That existing sections 1517.11, 1531.26, 5101.98, 262
and 5747.113 of the Revised Code are hereby repealed. 263