

**As Introduced**

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

**S. B. No. 257**

**Senator Schuring**

**Cosponsors: Senators Smith, Schiavoni, Morano, Hughes, Niehaus, Patton,  
Miller, R., Husted, Schaffer, Faber**

—

**A BILL**

To amend section 5747.113 and to enact section 1  
3701.601 of the Revised Code to allow taxpayers to 2  
contribute a portion of their income tax refunds 3  
to the Ohio Breast and Cervical Cancer Project. 4

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

**Section 1.** That section 5747.113 be amended and section 5  
3701.601 of the Revised Code be enacted to read as follows: 6

**Sec. 3701.601.** There is hereby created in the state treasury 7  
the breast and cervical cancer project income tax contribution 8  
fund, which shall consist of money contributed to it under section 9  
5747.113 of the Revised Code and of contributions made directly to 10  
it. Any person may contribute directly to the fund in addition to 11  
or independently of the income tax refund contribution system 12  
established in section 5747.113 of the Revised Code. 13

The director of health shall distribute the contributed funds 14  
to the breast and cervical cancer project funded by the national 15  
breast and cervical cancer early detection program established 16  
under the "Breast and Cervical Cancer Mortality Prevention Act of 17  
1990," 104 Stat. 409, 42 U.S.C. 300k et seq. The contributed funds 18

shall be used specifically for the provision of breast and 19  
cervical cancer screening, diagnostic, and outreach services to 20  
uninsured and under-insured women. 21

**Sec. 5747.113.** (A) Any taxpayer claiming a refund under 22  
section 5747.11 of the Revised Code ~~for taxable years ending on or~~ 23  
~~after October 14, 1983,~~ who wishes to contribute any part of the 24  
taxpayer's refund to the natural areas and preserves fund created 25  
in section 1517.11 of the Revised Code, the nongame and endangered 26  
wildlife fund created in section 1531.26 of the Revised Code, the 27  
military injury relief fund created in section 5101.98 of the 28  
Revised Code, the breast and cervical cancer project income tax 29  
contribution fund created in section 3701.601 of the Revised Code 30  
or all of those funds, may designate on the taxpayer's income tax 31  
return the amount that the taxpayer wishes to contribute to the 32  
fund or funds. A designated contribution is irrevocable upon the 33  
filing of the return and shall be made in the full amount 34  
designated if the refund found due the taxpayer upon the initial 35  
processing of the taxpayer's return, after any deductions 36  
including those required by section 5747.12 of the Revised Code, 37  
is greater than or equal to the designated contribution. If the 38  
refund due as initially determined is less than the designated 39  
contribution, the contribution shall be made in the full amount of 40  
the refund. The tax commissioner shall subtract the amount of the 41  
contribution from the amount of the refund initially found due the 42  
taxpayer and shall certify the difference to the director of 43  
budget and management and treasurer of state for payment to the 44  
taxpayer in accordance with section 5747.11 of the Revised Code. 45  
For the purpose of any subsequent determination of the taxpayer's 46  
net tax payment, the contribution shall be considered a part of 47  
the refund paid to the taxpayer. 48

(B) The tax commissioner shall provide a space on the income 49  
tax return form in which a taxpayer may indicate that the taxpayer 50

wishes to make a donation in accordance with this section. The tax 51  
commissioner shall also print in the instructions accompanying the 52  
income tax return form a description of the purposes for which the 53  
natural areas and preserves fund, the nongame and endangered 54  
wildlife fund, ~~and the military injury relief fund,~~ and the breast 55  
and cervical cancer project income tax contribution fund were 56  
created and the use of moneys from the income tax refund 57  
contribution system established in this section. No person shall 58  
designate on the person's income tax return any part of a refund 59  
claimed under section 5747.11 of the Revised Code as a 60  
contribution to any fund other than the natural areas and 61  
preserves fund, the nongame and endangered wildlife fund, the 62  
military injury relief fund, ~~or all of those funds~~ the breast and 63  
cervical cancer project income tax contribution fund. 64

(C) The money collected under the income tax refund 65  
contribution system established in this section shall be deposited 66  
by the tax commissioner into the natural areas and preserves fund, 67  
the nongame and endangered wildlife fund, ~~and the military injury~~ 68  
~~relief fund,~~ and the breast and cervical cancer project income tax 69  
contribution fund in the amounts designated on the tax returns. 70

(D) No later than the thirtieth day of September each year, 71  
the tax commissioner shall determine the total amount contributed 72  
to each fund under this section during the preceding eight months, 73  
any adjustments to prior months, and the cost to the department of 74  
taxation of administering the income tax refund contribution 75  
system during that eight-month period. The commissioner shall make 76  
an additional determination no later than the thirty-first day of 77  
January of each year of the total amount contributed to each fund 78  
under this section during the preceding four calendar months, any 79  
adjustments to prior years made during that four-month period, and 80  
the cost to the department of taxation of administering the income 81  
tax contribution system during that period. The cost of 82

administering the income tax contribution system shall be 83  
certified by the tax commissioner to the director of budget and 84  
management, who shall transfer an amount equal to ~~one-third~~ 85  
one-fourth of such administrative costs from ~~the natural areas and~~ 86  
~~preserves fund, one third of such costs from the nongame and~~ 87  
~~endangered wildlife fund, and one third of such costs from the~~ 88  
~~military injury relief fund~~ each of the four funds to the ~~litter~~ 89  
~~control and natural resource~~ income tax contribution 90  
administration fund, which is hereby created, provided that the 91  
moneys that the department receives to pay the cost of 92  
administering the income tax refund contribution system in any 93  
year shall not exceed two and one-half per cent of the total 94  
amount contributed under that system during that year. 95

(E)(1) The director of natural resources, in January of every 96  
odd-numbered year, shall report to the general assembly on the 97  
effectiveness of the income tax refund contribution system as it 98  
pertains to the natural areas and preserves fund and the nongame 99  
and endangered wildlife fund. The report shall include the amount 100  
of money contributed to each fund in each of the previous five 101  
years, the amount of money contributed directly to each fund in 102  
addition to or independently of the income tax refund contribution 103  
system in each of the previous five years, and the purposes for 104  
which the money was expended. 105

(2) The director of job and family services and the director 106  
of health, in January of every odd-numbered year, each shall 107  
report to the general assembly on the effectiveness of the income 108  
tax refund contribution system as it pertains to the military 109  
injury relief fund and the breast and cervical cancer project 110  
income tax contribution fund, respectively. The report shall 111  
include the amount of money contributed to the fund in each of the 112  
previous five years, the amount of money contributed directly to 113  
the fund in addition to or independently of the income tax refund 114

contribution system in each of the previous five years, and the 115  
purposes for which the money was expended. 116

**Section 2.** That existing section 5747.113 of the Revised Code 117  
is hereby repealed. 118

**Section 3.** The amendment by this act of section 5747.113 of 119  
the Revised Code applies to taxable years beginning on or after 120  
January 1, 2010. 121