

**As Reported by the Senate State and Local Government and
Veterans Affairs Committee**

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

Sub. S. B. No. 303

Senator Wagoner

**Cosponsors: Senators Fedor, Gillmor, Goodman, Grendell, Miller, D., Sawyer,
Harris**

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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 and to request the 4
Congressional Joint Committee on the Library of 5
Congress to approve the replacement of Ohio's 6
statue of Governor William Allen in the National 7
Statuary Hall Collection with a statue of Thomas 8
Edison. 9

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

Section 1. That section 5747.113 be amended and section 10
149.308 of the Revised Code be enacted to read as follows: 11

Sec. 149.308. There is hereby created in the state treasury 12
the Ohio historical society income tax contribution fund, which 13
shall consist of money contributed to it under section 5747.113 of 14
the Revised Code and of contributions made directly to it. Any 15
person may contribute directly to the fund in addition to or 16
independently of the income tax refund contribution system 17

established in section 5747.113 of the Revised Code. 18

The Ohio historical society shall use money credited to the 19
fund in furtherance of the public functions with which the society 20
is charged under section 149.30 of the Revised Code. 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 Ohio historical society income tax contribution 29
fund created in section 149.308 of the Revised Code, or all of 30
those funds, may designate on the taxpayer's income tax return the 31
amount that the taxpayer wishes to contribute to the fund or 32
funds. A designated contribution is irrevocable upon the filing of 33
the return and shall be made in the full amount designated if the 34
refund found due the taxpayer upon the initial processing of the 35
taxpayer's return, after any deductions including those required 36
by section 5747.12 of the Revised Code, is greater than or equal 37
to the designated contribution. If the refund due as initially 38
determined is less than the designated contribution, the 39
contribution shall be made in the full amount of the refund. The 40
tax commissioner shall subtract the amount of the contribution 41
from the amount of the refund initially found due the taxpayer and 42
shall certify the difference to the director of budget and 43
management and treasurer of state for payment to the taxpayer in 44
accordance with section 5747.11 of the Revised Code. For the 45
purpose of any subsequent determination of the taxpayer's net tax 46
payment, the contribution shall be considered a part of the refund 47
paid to the taxpayer. 48

(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 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~~ one-fourth of such costs from the 87
nongame and endangered wildlife fund, ~~and one-third~~ one-fourth of 88
such costs from the military injury relief fund, and one-fourth of 89
such costs from the Ohio historical society income tax 90
contribution fund to the litter control and natural resource tax 91
administration fund, which is hereby created, provided that the 92
moneys that the department receives to pay the cost of 93
administering the income tax refund contribution system in any 94
year shall not exceed two and one-half per cent of the total 95
amount contributed under that system during that year. 96

(E)(1) The director of natural resources, in January of every 97
odd-numbered year, shall report to the general assembly on the 98
effectiveness of the income tax refund contribution system as it 99
pertains to the natural areas and preserves fund and the nongame 100
and endangered wildlife fund. The report shall include the amount 101
of money contributed to each fund in each of the previous five 102
years, the amount of money contributed directly to each fund in 103
addition to or independently of the income tax refund contribution 104
system in each of the previous five years, and the purposes for 105
which the money was expended. 106

(2) The director of job and family services and the director 107
of the Ohio historical society, in January of every odd-numbered 108
year, each shall report to the general assembly on the 109
effectiveness of the income tax refund contribution system as it 110
pertains to the military injury relief fund and the Ohio 111
historical society income tax contribution fund, respectively. The 112

report shall include the amount of money contributed to the fund 113
in each of the previous five years, the amount of money 114
contributed directly to the fund in addition to or independently 115
of the income tax refund contribution system in each of the 116
previous five years, and the purposes for which the money was 117
expended. 118

Section 2. That existing section 5747.113 of the Revised Code 119
is hereby repealed. 120

Section 3. The amendment by this act of section 5747.113 of 121
the Revised Code applies to taxable years beginning on or after 122
January 1, 2010. 123

Section 4. (A) The state of Ohio requests that the Joint 124
Committee on the Library of Congress approve the replacement of 125
Ohio's statue of Governor William Allen in the National Statuary 126
Hall Collection with a statue of Thomas Edison. 127

(B) In accordance with the Procedure for Replacement of 128
Statues in the National Statuary Hall Collection, Ohio submits the 129
following information for consideration by the Joint Committee on 130
the Library of Congress: 131

(1) Thomas Edison, a native of Milan, Ohio, was a world 132
famous inventor and highly successful businessperson whose 133
inventions, such as the phonograph, the kinetoscope (a precursor 134
to the film projector), and the first practical incandescent light 135
bulb, have had a tremendous impact on the world. In addition to 136
these inventions, Thomas Edison's service to the United States 137
Government has also impacted world history. During World War I, he 138
consulted for the government, examining inventions submitted for 139
military use and working on defensive devices for submarines and 140
ships. For his service, he eventually was awarded a Distinguished 141
Service Medal by the Department of the Navy. By the time of his 142

death, he had received over one thousand patents. 143

Thomas Edison also has had a significant impact on the state 144
of Ohio. He established the Edison Steel Company in Cleveland, 145
Ohio, and established one of the first electric power stations in 146
Tiffin, Ohio. His General Electric Company established the first 147
industrial park in Ohio, which has employed hundreds of thousands 148
of people over time. And the Ohio Department of Development 149
sponsors The Thomas Edison Award, which was established in 150
partnership with the Edison Birthplace Museum in Milan, Ohio. The 151
Edison Birthplace Museum also has been instrumental in the 152
issuance of a Thomas Edison stamp and commemorative silver dollar, 153
and has received, on Thomas Edison's behalf, a posthumously 154
awarded GRAMMY Award. 155

Thomas Edison's impact on the world, and, in particular, on 156
the state of Ohio, through his inventions, business endeavors, and 157
government service, merits inclusion of a statue of him in the 158
National Statuary Hall Collection. 159

(2) The Ohio Statuary Hall Commission, a nonprofit Ohio 160
corporation, was established in 2009 for the purpose of assisting 161
with the process of recommending an Ohio citizen for statuary 162
representation in the National Statuary Hall Collection, including 163
raising funds and providing financial support for that effort. If 164
the Joint Committee on the Library of Congress approves this 165
replacement statue request, the Commission shall be responsible 166
for the selection of a sculptor for the Thomas Edison statue as 167
well as for paying all costs incurred for placing the Thomas 168
Edison statue in the United States Capitol, including costs 169
incurred for all of the following: 170

(a) Paying the sculptor; 171

(b) Carving or casting the statue; 172

(c) Creating a pedestal and any inscription; 173

(d) Transporting the statue and pedestal to the United States Capitol;	174 175
(e) Removing and transporting the replaced statue;	176
(f) Temporarily erecting the new statue in the Rotunda of the Capitol for the unveiling ceremony;	177 178
(g) Expenses related to the unveiling ceremony; and	179
(h) Any other expenses that the Ohio Statuary Hall Commission finds it to be necessary to incur.	180 181
(C) As required by the Procedure for Replacement of Statues in the National Statuary Hall Collection, the Governor shall submit to the Architect of the Capitol a copy of this act, along with a letter from the Governor, requesting approval from the Joint Committee on the Library of Congress to replace Ohio's statue of Governor William Allen in the National Statuary Hall Collection with a statue of Thomas Edison.	182 183 184 185 186 187 188