

**As Introduced**

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

**S. B. No. 305**

**Senator Hughes**

**Cosponsors: Senators Goodman, Stewart, Seitz, Turner, Smith**

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**A B I L L**

To amend section 5747.113 and to enact section 1  
173.041 of the Revised Code to allow taxpayers to 2  
contribute a portion of their income tax refunds 3  
to the Alzheimer's Association. 4

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

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

**Sec. 173.041.** There is hereby created in the state treasury 7  
the Alzheimer's association 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 director of aging shall distribute the contributed funds 14  
to the Ohio-based chapters of the Alzheimer's association. The 15  
contributed funds shall be used specifically for alzheimer's 16  
disease care, support, and research. 17

**Sec. 5747.113.** (A) Any taxpayer claiming a refund under 18

section 5747.11 of the Revised Code ~~for taxable years ending on or~~ 19  
~~after October 14, 1983,~~ who wishes to contribute any part of the 20  
taxpayer's refund to the natural areas and preserves fund created 21  
in section 1517.11 of the Revised Code, the nongame and endangered 22  
wildlife fund created in section 1531.26 of the Revised Code, the 23  
military injury relief fund created in section 5101.98 of the 24  
Revised Code, the Alzheimer's association income tax contribution 25  
fund created in section 173.041 of the Revised Code or all of 26  
those funds, may designate on the taxpayer's income tax return the 27  
amount that the taxpayer wishes to contribute to the fund or 28  
funds. A designated contribution is irrevocable upon the filing of 29  
the return and shall be made in the full amount designated if the 30  
refund found due the taxpayer upon the initial processing of the 31  
taxpayer's return, after any deductions including those required 32  
by section 5747.12 of the Revised Code, is greater than or equal 33  
to the designated contribution. If the refund due as initially 34  
determined is less than the designated contribution, the 35  
contribution shall be made in the full amount of the refund. The 36  
tax commissioner shall subtract the amount of the contribution 37  
from the amount of the refund initially found due the taxpayer and 38  
shall certify the difference to the director of budget and 39  
management and treasurer of state for payment to the taxpayer in 40  
accordance with section 5747.11 of the Revised Code. For the 41  
purpose of any subsequent determination of the taxpayer's net tax 42  
payment, the contribution shall be considered a part of the refund 43  
paid to the taxpayer. 44

(B) The tax commissioner shall provide a space on the income 45  
tax return form in which a taxpayer may indicate that the taxpayer 46  
wishes to make a donation in accordance with this section. The tax 47  
commissioner shall also print in the instructions accompanying the 48  
income tax return form a description of the purposes for which the 49  
natural areas and preserves fund, the nongame and endangered 50  
wildlife fund, ~~and~~ the military injury relief fund, and the 51

Alzheimer's Association income tax contribution fund were created 52  
and the use of moneys from the income tax refund contribution 53  
system established in this section. No person shall designate on 54  
the person's income tax return any part of a refund claimed under 55  
section 5747.11 of the Revised Code as a contribution to any fund 56  
other than the natural areas and preserves fund, the nongame and 57  
endangered wildlife fund, the military injury relief fund, or ~~all~~ 58  
~~of those funds~~ the Alzheimer's association income tax contribution 59  
fund. 60

(C) The money collected under the income tax refund 61  
contribution system established in this section shall be deposited 62  
by the tax commissioner into the natural areas and preserves fund, 63  
the nongame and endangered wildlife fund, ~~and~~ the military injury 64  
relief fund, and the Alzheimer's association income tax 65  
contribution fund in the amounts designated on the tax returns. 66

(D) No later than the thirtieth day of September each year, 67  
the tax commissioner shall determine the total amount contributed 68  
to each fund under this section during the preceding eight months, 69  
any adjustments to prior months, and the cost to the department of 70  
taxation of administering the income tax refund contribution 71  
system during that eight-month period. The commissioner shall make 72  
an additional determination no later than the thirty-first day of 73  
January of each year of the total amount contributed to each fund 74  
under this section during the preceding four calendar months, any 75  
adjustments to prior years made during that four-month period, and 76  
the cost to the department of taxation of administering the income 77  
tax contribution system during that period. The cost of 78  
administering the income tax contribution system shall be 79  
certified by the tax commissioner to the director of budget and 80  
management, who shall transfer an amount equal to ~~one-third~~ 81  
one-fourth of such administrative costs from ~~the natural areas and~~ 82  
~~preserves fund, one-third of such costs from the nongame and~~ 83

~~endangered wildlife fund, and one third of such costs from the~~ 84  
~~military injury relief fund~~ each of the four funds to the litter 85  
~~control and natural resource~~ income tax contribution 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 aging, in January of every odd-numbered year, each shall report 103  
to the general assembly on the effectiveness of the income tax 104  
refund contribution system as it pertains to the military injury 105  
relief fund and the Alzheimer's association income tax 106  
contribution fund, respectively. The report shall include the 107  
amount of money contributed to the fund in each of the previous 108  
five years, the amount of money contributed directly to the fund 109  
in addition to or independently of the income tax refund 110  
contribution system in each of the previous five years, and the 111  
purposes for which the money was expended. 112

**Section 2.** That existing section 5747.113 of the Revised Code 113  
is hereby repealed. 114

<b>Section 3.</b> The amendment by this act of section 5747.113 of	115
the Revised Code applies to taxable years beginning on or after	116
January 1, 2010.	117