

As Introduced

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H. B. No. 350

Representatives Hackett, Grossman

**Cosponsors: Representatives Roegner, Derickson, Brenner, Maag,
Gonzales, Combs, Yuko, Antonio**

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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 and	21
nature preserves;	22
(B) Facility development in natural areas and nature	23
preserves;	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 and nature	27
preserves;	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 shall grant money in the fund to individuals injured while in active service as a member of the armed forces of the United States while serving under operation Iraqi freedom, operation new dawn, or operation enduring freedom and to individuals diagnosed with post-traumatic stress disorder while serving, or after having served, in operation Iraqi freedom, operation new dawn, or operation enduring freedom.	82 83 84 85 86 87 88 89
(C) An individual who receives a grant under this section is precluded from receiving additional grants under this section during the same state fiscal year but is not precluded from being considered for or receiving other assistance offered by the department of job and family services.	90 91 92 93 94
(D) The director shall adopt rules under Chapter 119. of the Revised Code establishing:	95 96
(1) Forms and procedures by which individuals may apply for a grant under this section;	97 98
(2) Criteria for reviewing, evaluating, and approving or denying grant applications;	99 100
(3) Criteria for determining the amount of grants awarded under this section;	101 102
(4) Definitions and standards applicable to determining whether an individual meets the requirements established in division (B) of this section;	103 104 105
(5) The process for appealing eligibility determinations; and	106
(6) Any other rules necessary to administer the grant program established in this section.	107 108
(E) An eligibility determination, a grant approval, or a grant denial made under this section may not be appealed under	109 110

Chapter 119., section 5101.35, or any other provision of the 111
Revised Code. 112

Sec. 5502.23. (A) There is hereby created in the state 113
treasury the American red cross Ohio disaster response readiness 114
and preparedness fund, which shall consist of money transferred to 115
it under section 5747.113 of the Revised Code and of contributions 116
made directly to it. Any person may contribute directly to the 117
fund in addition to or independently of the income tax 118
contribution system established in section 5747.113 of the Revised 119
Code. 120

(B) Each year, the executive director of the state emergency 121
management agency created under section 5502.22 of the Revised 122
Code shall make one or more grants to the American red cross 123
greater Columbus chapter from money appropriated for that purpose 124
from the American red cross Ohio disaster response readiness and 125
preparedness fund. Grants shall be used by the American red cross 126
chapters in Ohio that have entered into a statement of 127
understanding with the state emergency management agency for 128
planning, for the implementation of programs to assist in disaster 129
preparedness and response throughout this state, and for the costs 130
of administering those programs. The American red cross greater 131
Columbus chapter, on behalf of American red cross chapters in 132
Ohio, shall submit to the executive director its plan for the use 133
of any grants received under this section within sixty days after 134
the effective date of any section of law appropriating money from 135
the fund for the purpose of such grants. 136

(C) If the American red cross greater Columbus chapter ceases 137
to exist, the executive director shall use money in the American 138
red cross Ohio disaster response readiness and preparedness fund 139
to make grants to the American red cross to be used for disaster 140
preparedness, response, and planning throughout this state. 141

Sec. 5747.113. (A)(1) Any taxpayer claiming a refund under 142
section 5747.11 of the Revised Code who wishes to contribute any 143
part of the taxpayer's refund to the natural areas and preserves 144
fund created in section 1517.11 of the Revised Code, the nongame 145
and endangered wildlife fund created in section 1531.26 of the 146
Revised Code, the military injury relief fund created in section 147
5101.98 of the Revised Code, the Ohio historical society income 148
tax contribution fund created in section 149.308 of the Revised 149
Code, or all of those funds may designate on the taxpayer's income 150
tax return the amount that the taxpayer wishes to contribute to 151
the fund or funds. **A** 152

(2) For taxable years beginning in 2011 or thereafter, a 153
taxpayer who wishes to contribute to the American red cross Ohio 154
disaster response readiness and preparedness fund created in 155
section 5502.23 of the Revised Code may do so by contributing any 156
part of the taxpayer's refund or by increasing the payment 157
required to accompany the taxpayer's annual return under section 158
5747.08 of the Revised Code. A taxpayer shall designate on the 159
taxpayer's income tax return the amount the taxpayer wishes to 160
contribute to the fund, provided that the amount contributed shall 161
be at least one dollar. If a taxpayer elects to increase a payment 162
required to accompany the taxpayer's annual return and the 163
taxpayer fails to remit the full amount of the contribution, the 164
amount of the contribution shall be reduced accordingly. In no 165
case shall a contribution under this division operate to reduce 166
the combined amount of the state and school district income taxes 167
shown to be due on a taxpayer's annual return. 168

(3) A designated contribution of any part of a refund is 169
irrevocable upon the filing of the return and shall be made in the 170
full amount designated if the refund found due the taxpayer upon 171
the initial processing of the taxpayer's return, after any 172
deductions including those required by section 5747.12 of the 173

Revised Code, is greater than or equal to the designated 174
contribution. If the refund due as initially determined is less 175
than the designated contribution, the contribution shall be made 176
in the full amount of the refund. The tax commissioner shall 177
subtract the amount of the contribution from the amount of the 178
refund initially found due the taxpayer and shall certify the 179
difference to the director of budget and management and treasurer 180
of state for payment to the taxpayer in accordance with section 181
5747.11 of the Revised Code. For the purpose of any subsequent 182
determination of the taxpayer's net tax payment, the contribution 183
shall be considered a part of the refund paid to the taxpayer. 184

(B) The tax commissioner shall provide a space on the income 185
tax return form in which a taxpayer may indicate that the taxpayer 186
wishes to make a donation in accordance with this section. The tax 187
commissioner shall also print in the instructions accompanying the 188
income tax return form a description of the purposes for which the 189
natural areas and preserves fund, the nongame and endangered 190
wildlife fund, the military injury relief fund, ~~and~~ the Ohio 191
historical society income tax contribution fund, and the American 192
red cross Ohio disaster response readiness and preparedness fund 193
were created and the use of moneys from the income tax ~~refund~~ 194
contribution system established in this section. No person shall 195
designate on the person's income tax return any part of a refund 196
claimed under section 5747.11 of the Revised Code as a 197
contribution to any fund other than the natural areas and 198
preserves fund, the nongame and endangered wildlife fund, the 199
military injury relief fund, ~~or~~ the Ohio historical society income 200
tax contribution fund, or the American red cross Ohio disaster 201
response readiness and preparedness fund. 202

(C) The money collected under the income tax ~~refund~~ 203
contribution system established in this section shall be deposited 204
by the tax commissioner into the natural areas and preserves fund, 205

the nongame and endangered wildlife fund, the military injury relief fund, ~~and~~ the Ohio historical society income tax contribution fund, and the American red cross Ohio disaster response readiness and preparedness 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 tax contribution system during that period. The cost of administering the income tax contribution system shall be certified by the tax commissioner to the director of budget and management, who shall transfer an amount equal to ~~one-fourth~~ one-fifth of such administrative costs from each of the ~~natural areas and preserves fund,~~ ~~one-fourth of such costs from the nongame and endangered wildlife fund,~~ ~~one-fourth of such costs from the military injury relief fund,~~ ~~and one-fourth of such costs from the Ohio historical society income tax contribution fund~~ five funds to the ~~litter control and natural resource tax~~ income tax contribution administration fund, which is hereby created, provided that the moneys that the department receives to pay the cost of administering the income tax ~~refund~~ contribution system in any year shall not exceed two and one-half per cent of the total amount contributed under that system during that year.

(E)(1) The director of natural resources, in January of every

odd-numbered year, shall report to the general assembly on the 238
effectiveness of the income tax ~~refund~~ contribution system as it 239
pertains to the natural areas and preserves fund and the nongame 240
and endangered wildlife fund. ~~The report shall include the amount~~ 241
~~of money contributed to each fund in each of the previous five~~ 242
~~years, the amount of money contributed directly to each fund in~~ 243
~~addition to or independently of the income tax refund contribution~~ 244
~~system in each of the previous five years, and the purposes for~~ 245
~~which the money was expended.~~ 246

(2) The director of job and family services and the director 247
of the Ohio historical society, in January of every odd-numbered 248
year, each shall report to the general assembly on the 249
effectiveness of the income tax ~~refund~~ contribution system as it 250
pertains to the military injury relief fund and the Ohio 251
historical society income tax contribution fund, respectively. ~~The~~ 252
~~report shall include the amount of money contributed to the fund~~ 253
~~in each of the previous five years, the amount of money~~ 254
~~contributed directly to the fund in addition to or independently~~ 255
~~of the income tax refund contribution system in each of the~~ 256
~~previous five years, and the purposes for which the money was~~ 257
~~expended.~~ 258

(3) In January of every odd-numbered year, beginning January 259
2013, the executive director of the state emergency management 260
agency created under section 5502.22 of the Revised Code shall 261
report to the general assembly on the effectiveness of the income 262
tax contribution system as it pertains to the American red cross 263
Ohio disaster response readiness and preparedness fund. 264

(4) Each report made under division (E) of this section also 265
shall include the amount of money contributed to each fund in each 266
of the previous five years, the amount of money contributed 267
directly to each fund in addition to or independently of the 268
income tax contribution system in each of the previous five years, 269

and the purposes for which the money in each fund was expended. 270

Section 2. That existing sections 1517.11, 1531.26, 5101.98, 271

and 5747.113 of the Revised Code are hereby repealed. 272