

**As Passed by the House**

**129th General Assembly  
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**H. B. No. 426**

**Representative Schuring**

**Cosponsors: Representatives Derickson, Lundy, Antonio, O'Brien, Stebelton, Reece, Yuko, Fende, Combs, Patmon, Buchy, Letson, Grossman, Boyd, Foley, Slesnick, Hill, Blair, Dovilla, Huffman, Boose, Gonzales, Adams, J., Rosenberger, Slaby, Goodwin, Adams, R., Ashford, Baker, Barnes, Beck, Blessing, Boyce, Budish, Carney, Celebrezze, Celeste, Cera, Damschroder, DeVitis, Driehaus, Duffey, Garland, Goyal, Hackett, Hagan, C., Hall, Hayes, Heard, Hottinger, Johnson, Kozlowski, Lynch, Mallory, McClain, Milkovich, Newbold, Okey, Ramos, Roegner, Ruhl, Sears, Smith, Sprague, Stautberg, Stinziano, Thompson, Uecker, Winburn, Young**

**Speaker Batchelder**

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**A B I L L**

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. The breast and cervical cancer 21  
project, through its regional agencies, shall first use the 22  
contributed funds to pay for services provided directly by 23  
personnel of local departments of health, federally qualified 24  
health centers as defined by section 3701.047 of the Revised Code, 25  
or other community health centers. If contributed funds remain 26  
after a regional agency pays for all screening, diagnostic, and 27  
outreach services provided by local departments of health, 28  
federally qualified health centers, or other community health 29  
centers, the regional agency may use contributed funds to pay for 30  
services provided by other providers. 31

**Sec. 5747.113.** (A) Any taxpayer claiming a refund under 32  
section 5747.11 of the Revised Code who wishes to contribute any 33  
part of the taxpayer's refund to the natural areas and preserves 34  
fund created in section 1517.11 of the Revised Code, the nongame 35  
and endangered wildlife fund created in section 1531.26 of the 36  
Revised Code, the military injury relief fund created in section 37  
5101.98 of the Revised Code, the Ohio historical society income 38  
tax contribution fund created in section 149.308 of the Revised 39  
Code, the breast and cervical cancer project income tax 40  
contribution fund created in section 3701.601 of the Revised Code, 41

or all of those funds may designate on the taxpayer's income tax 42  
return the amount that the taxpayer wishes to contribute to the 43  
fund or funds. A designated contribution is irrevocable upon the 44  
filing of the return and shall be made in the full amount 45  
designated if the refund found due the taxpayer upon the initial 46  
processing of the taxpayer's return, after any deductions 47  
including those required by section 5747.12 of the Revised Code, 48  
is greater than or equal to the designated contribution. If the 49  
refund due as initially determined is less than the designated 50  
contribution, the contribution shall be made in the full amount of 51  
the refund. The tax commissioner shall subtract the amount of the 52  
contribution from the amount of the refund initially found due the 53  
taxpayer and shall certify the difference to the director of 54  
budget and management and treasurer of state for payment to the 55  
taxpayer in accordance with section 5747.11 of the Revised Code. 56  
For the purpose of any subsequent determination of the taxpayer's 57  
net tax payment, the contribution shall be considered a part of 58  
the refund paid to the taxpayer. 59

(B) The tax commissioner shall provide a space on the income 60  
tax return form in which a taxpayer may indicate that the taxpayer 61  
wishes to make a donation in accordance with this section. The tax 62  
commissioner shall also print in the instructions accompanying the 63  
income tax return form a description of the purposes for which the 64  
natural areas and preserves fund, the nongame and endangered 65  
wildlife fund, the military injury relief fund, ~~and~~ the Ohio 66  
historical society income tax contribution fund, and the breast 67  
and cervical cancer project income tax contribution fund were 68  
created and the use of moneys from the income tax refund 69  
contribution system established in this section. No person shall 70  
designate on the person's income tax return any part of a refund 71  
claimed under section 5747.11 of the Revised Code as a 72  
contribution to any fund other than the natural areas and 73  
preserves fund, the nongame and endangered wildlife fund, the 74

military injury relief fund, ~~or~~ the Ohio historical society income 75  
tax contribution fund, or the breast and cervical cancer project 76  
income tax contribution fund. 77

(C) The money collected under the income tax refund 78  
contribution system established in this section shall be deposited 79  
by the tax commissioner into the natural areas and preserves fund, 80  
the nongame and endangered wildlife fund, the military injury 81  
relief fund, ~~and~~ the Ohio historical society income tax 82  
contribution fund, and the breast and cervical cancer project 83  
income tax contribution fund in the amounts designated on the tax 84  
returns. 85

(D) No later than the thirtieth day of September each year, 86  
the tax commissioner shall determine the total amount contributed 87  
to each fund under this section during the preceding eight months, 88  
any adjustments to prior months, and the cost to the department of 89  
taxation of administering the income tax refund contribution 90  
system during that eight-month period. The commissioner shall make 91  
an additional determination no later than the thirty-first day of 92  
January of each year of the total amount contributed to each fund 93  
under this section during the preceding four calendar months, any 94  
adjustments to prior years made during that four-month period, and 95  
the cost to the department of taxation of administering the income 96  
tax contribution system during that period. The cost of 97  
administering the income tax contribution system shall be 98  
certified by the tax commissioner to the director of budget and 99  
management, who shall transfer an amount equal to ~~one-fourth~~ 100  
one-fifth of such administrative costs from ~~the natural areas and~~ 101  
~~preserves fund, one-fourth of such costs from the nongame and~~ 102  
~~endangered wildlife fund, one-fourth of such costs from the~~ 103  
~~military injury relief fund, and one-fourth of such costs from the~~ 104  
~~Ohio historical society income tax contribution fund~~ each of the 105  
five funds to the ~~litter control and natural resource~~ income tax 106

contribution administration fund, which is hereby created, 107  
provided that the moneys that the department receives to pay the 108  
cost of administering the income tax refund contribution system in 109  
any year shall not exceed two and one-half per cent of the total 110  
amount contributed under that system during that year. 111

(E)(1) The director of natural resources, in January of every 112  
odd-numbered year, shall report to the general assembly on the 113  
effectiveness of the income tax refund contribution system as it 114  
pertains to the natural areas and preserves fund and the nongame 115  
and endangered wildlife fund. The report shall include the amount 116  
of money contributed to each fund in each of the previous five 117  
years, the amount of money contributed directly to each fund in 118  
addition to or independently of the income tax refund contribution 119  
system in each of the previous five years, and the purposes for 120  
which the money was expended. 121

(2) The director of job and family services ~~and~~, the director 122  
of the Ohio historical society, and the director of health, in 123  
January of every odd-numbered year, each shall report to the 124  
general assembly on the effectiveness of the income tax refund 125  
contribution system as it pertains to the military injury relief 126  
fund ~~and~~, the Ohio historical society income tax contribution 127  
fund, and the breast and cervical cancer project income tax 128  
contribution fund, respectively. The report shall include the 129  
amount of money contributed to the fund in each of the previous 130  
five years, the amount of money contributed directly to the fund 131  
in addition to or independently of the income tax refund 132  
contribution system in each of the previous five years, and the 133  
purposes for which the money was expended. 134

**Section 2.** That existing section 5747.113 of the Revised Code 135  
is hereby repealed. 136

**Section 3.** The amendment by this act of section 5747.113 of 137

the Revised Code applies to taxable years beginning on or after	138
January 1, 2012.	139