

As Introduced

**129th General Assembly
Regular Session
2011-2012**

S. B. No. 147

Senators Schaffer, Hite

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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 nature preserves;	21 22
(B) Facility development in natural areas and nature preserves;	23 24
(C) Special projects, including, but not limited to, biological inventories, research grants, and the production of interpretive material related to natural areas and nature preserves;	25 26 27 28
(D) Routine maintenance for health and safety purposes.	29
Moneys appropriated from the fund shall not be used to fund salaries of permanent employees or administrative costs.	30 31
All investment earnings of the fund shall be credited to the fund.	32 33
Sec. 1531.26. There is hereby created in the state treasury the nongame and endangered wildlife fund, which shall consist of moneys paid into it by the tax commissioner under section 5747.113 of the Revised Code, moneys deposited in the fund from the issuance of wildlife conservation license plates under section 4503.57 of the Revised Code, moneys deposited in the fund from the issuance of bald eagle license plates under section 4503.572 of the Revised Code, moneys credited to the fund under section 1533.151 of the Revised Code, and contributions made directly to it. Any person may contribute directly to the fund in addition to or independently of the income tax refund contribution system established in section 5747.113 of the Revised Code. Moneys in the fund shall be disbursed pursuant to vouchers approved by the director of natural resources for use by the division of wildlife solely for the purchase, management, preservation, propagation, protection, and stocking of wild animals that are not commonly taken for sport or commercial purposes, including the acquisition	34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 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 82
shall grant money in the fund to individuals injured while in 83
active service as a member of the armed forces of the United 84
States while serving under operation Iraqi freedom or operation 85
enduring freedom and to individuals diagnosed with post-traumatic 86
stress disorder while serving, or after having served, in 87
operation Iraqi freedom or operation enduring freedom. 88

(C) An individual who receives a grant under this section is 89
precluded from receiving additional grants under this section 90
during the same state fiscal year, but is not precluded from being 91
considered for or receiving other assistance offered by the 92
department of job and family services. 93

(D) The director shall adopt rules under Chapter 119. of the 94
Revised Code establishing: 95

(1) Forms and procedures by which individuals may apply for a 96
grant under this section; 97

(2) Criteria for reviewing, evaluating, and approving or 98
denying grant applications; 99

(3) Criteria for determining the amount of grants awarded 100
under this section; 101

(4) Definitions and standards applicable to determining 102
whether an individual meets the requirements established in 103
division (B) of this section; 104

(5) The process for appealing eligibility determinations; and 105

(6) Any other rules necessary to administer the grant program 106
established in this section. 107

(E) An eligibility determination, a grant approval, or a 108
grant denial made under this section may not be appealed under 109
Chapter 119., section 5101.35, or any other provision of the 110
Revised Code. 111

Sec. 5502.23. (A) There is hereby created in the state 112
treasury the American red cross Ohio disaster response readiness 113
and preparedness fund, which shall consist of money transferred to 114
it under section 5747.113 of the Revised Code and of contributions 115
made directly to it. Any person may contribute directly to the 116
fund in addition to or independently of the income tax 117
contribution system established in section 5747.113 of the Revised 118
Code. 119

(B) Each year, the executive director of the state emergency 120
management agency created under section 5502.22 of the Revised 121
Code shall make one or more grants to the American red cross 122
greater Columbus chapter from money appropriated for that purpose 123
from the American red cross Ohio disaster response readiness and 124
preparedness fund, to be used by the American red cross chapters 125
in Ohio for planning, for the implementation of programs to assist 126
in disaster preparedness and response throughout this state, and 127
for the costs of administering those programs. The American red 128
cross greater Columbus chapter, on behalf of American red cross 129
chapters in Ohio, shall submit to the executive director its plan 130
for the use of any grants received under this section within sixty 131
days after the effective date of any section of law appropriating 132
money from the fund for the purpose of such grants. 133

(C) If the American red cross greater Columbus chapter ceases 134
to exist, the executive director shall use money in the American 135
red cross Ohio disaster response readiness and preparedness fund 136
to make grants to the American red cross to be used for disaster 137
preparedness, response, and planning throughout this state. 138

Sec. 5747.113. (A)(1) Any taxpayer claiming a refund under 139
section 5747.11 of the Revised Code ~~for taxable years ending on or~~ 140
~~after October 14, 1983,~~ who wishes to contribute any part of the 141
taxpayer's refund to the natural areas and preserves fund created 142

in section 1517.11 of the Revised Code, the nongame and endangered 143
wildlife fund created in section 1531.26 of the Revised Code, the 144
military injury relief fund created in section 5101.98 of the 145
Revised Code, or all of those funds, may designate on the 146
taxpayer's income tax return the amount that the taxpayer wishes 147
to contribute to the fund or funds. A 148

(2) For taxable years beginning in 2011 or thereafter, a 149
taxpayer who wishes to contribute to the American red cross Ohio 150
disaster response readiness and preparedness fund created in 151
section 5502.23 of the Revised Code may do so by contributing any 152
part of the taxpayer's refund or by increasing the payment 153
required to accompany the taxpayer's annual return under section 154
5747.08 of the Revised Code. A taxpayer shall designate on the 155
taxpayer's income tax return the amount the taxpayer wishes to 156
contribute to the fund, provided that the amount contributed shall 157
be at least one dollar. If a taxpayer elects to increase a payment 158
required to accompany the taxpayer's annual return and the 159
taxpayer fails to remit the full amount of the contribution, the 160
amount of the contribution shall be reduced accordingly. In no 161
case shall a contribution under this division operate to reduce 162
the combined amount of the state and school district income taxes 163
shown to be due on a taxpayer's annual return. 164

(3) A designated contribution of any part of a refund is 165
irrevocable upon the filing of the return and shall be made in the 166
full amount designated if the refund found due the taxpayer upon 167
the initial processing of the taxpayer's return, after any 168
deductions including those required by section 5747.12 of the 169
Revised Code, is greater than or equal to the designated 170
contribution. If the refund due as initially determined is less 171
than the designated contribution, the contribution shall be made 172
in the full amount of the refund. The tax commissioner shall 173
subtract the amount of the contribution from the amount of the 174

refund initially found due the taxpayer and shall certify the 175
difference to the director of budget and management and treasurer 176
of state for payment to the taxpayer in accordance with section 177
5747.11 of the Revised Code. For the purpose of any subsequent 178
determination of the taxpayer's net tax payment, the contribution 179
shall be considered a part of the refund paid to the taxpayer. 180

(B) The tax commissioner shall provide a space on the income 181
tax return form in which a taxpayer may indicate that the taxpayer 182
wishes to make a donation in accordance with this section. The tax 183
commissioner shall also print in the instructions accompanying the 184
income tax return form a description of the purposes for which the 185
natural areas and preserves fund, the nongame and endangered 186
wildlife fund, ~~and~~ the military injury relief fund, and the 187
American red cross Ohio disaster response readiness and 188
preparedness fund were created and the use of moneys from the 189
income tax ~~refund~~ contribution system established in this section. 190
No person shall designate on the person's income tax return any 191
part of a refund claimed under section 5747.11 of the Revised Code 192
as a contribution to any fund other than the natural areas and 193
preserves fund, the nongame and endangered wildlife fund, the 194
military injury relief fund, the American red cross Ohio disaster 195
response readiness and preparedness fund, or all of those funds. 196

(C) The money collected under the income tax ~~refund~~ 198
contribution system established in this section shall be deposited 199
by the tax commissioner into the natural areas and preserves fund, 200
the nongame and endangered wildlife fund, ~~and~~ the military injury 201
relief fund, and the American red cross Ohio disaster response 202
readiness and preparedness fund in the amounts designated on the 203
tax returns. 204

(D) No later than the thirtieth day of September each year, 205
the tax commissioner shall determine the total amount contributed 206

to each fund under this section during the preceding eight months, 207
any adjustments to prior months, and the cost to the department of 208
taxation of administering the income tax ~~refund~~ contribution 209
system during that eight-month period. The commissioner shall make 210
an additional determination no later than the thirty-first day of 211
January of each year of the total amount contributed to each fund 212
under this section during the preceding four calendar months, any 213
adjustments to prior years made during that four-month period, and 214
the cost to the department of taxation of administering the income 215
tax contribution system during that period. The cost of 216
administering the income tax contribution system shall be 217
certified by the tax commissioner to the director of budget and 218
management, who shall transfer an amount equal to ~~one-third~~ 219
one-fourth of such administrative costs from ~~the natural areas and~~ 220
~~preserves fund, one-third of such costs from the nongame and~~ 221
~~endangered wildlife fund, and one-third of such costs from the~~ 222
~~military injury relief fund~~ each of the four funds to the litter 223
~~control and natural resource tax~~ income tax contribution 224
administration fund, which is hereby created, provided that the 225
moneys that the department receives to pay the cost of 226
administering the income tax ~~refund~~ contribution system in any 227
year shall not exceed two and one-half per cent of the total 228
amount contributed under that system during that year. 229

(E)(1) The director of natural resources, in January of every 230
odd-numbered year, shall report to the general assembly on the 231
effectiveness of the income tax ~~refund~~ contribution system as it 232
pertains to the natural areas and preserves fund and the nongame 233
and endangered wildlife fund. ~~The report shall include the amount~~ 234
~~of money contributed to each fund in each of the previous five~~ 235
~~years, the amount of money contributed directly to each fund in~~ 236
~~addition to or independently of the income tax refund contribution~~ 237
~~system in each of the previous five years, and the purposes for~~ 238
~~which the money was expended.~~ 239

(2) The director of job and family services, in January of every odd-numbered year, shall report to the general assembly on the effectiveness of the income tax ~~refund~~ contribution system as it pertains to the military injury relief fund. ~~The report shall include the amount of money contributed to the fund in each of the previous five years, the amount of money contributed directly to the fund in addition to or independently of the income tax refund contribution system in each of the previous five years, and the purposes for which the money was expended~~

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

(4) Each report made under division (E) of this section also shall include the amount of money contributed to each fund in each of the previous five years, the amount of money contributed directly to each fund in addition to or independently of the income tax contribution system in each of the previous five years, and the purposes for which the money in each fund was expended.

Section 2. That existing sections 1517.11, 1531.26, 5101.98, and 5747.113 of the Revised Code are hereby repealed.