

As Introduced

**129th General Assembly
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S. B. No. 285

Senator Patton

Cosponsors: Senators Balderson, Hughes, Jones, Gentile, Burke

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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 returns. 84
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(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