

AN ACT

To amend section 5747.113 and to enact section 3701.601 of the Revised Code to allow taxpayers to contribute a portion of their income tax refunds to the Ohio Breast and Cervical Cancer Project and to require each income tax refund contribution category to generate \$150,000 annually or be canceled.

Be it enacted by the General Assembly of the State of Ohio:

SECTION 1. That section 5747.113 be amended and section 3701.601 of the Revised Code be enacted to read as follows:

Sec. 3701.601. There is hereby created in the state treasury the breast and cervical cancer project income tax contribution fund, which shall consist of money contributed to it under section 5747.113 of the Revised Code and of 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.

The director of health shall distribute the contributed funds to the breast and cervical cancer project funded by the national breast and cervical cancer early detection program established under the "Breast and Cervical Cancer Mortality Prevention Act of 1990," 104 Stat. 409, 42 U.S.C. 300k et seq. The contributed funds shall be used specifically for the provision of breast and cervical cancer screening, diagnostic, and outreach services to uninsured and under-insured women. The breast and cervical cancer project, through its regional agencies, shall first use the contributed funds to pay for services provided directly by personnel of local departments of health, federally qualified health centers as defined by section 3701.047 of the Revised Code, or other community health centers. If contributed funds remain after a regional agency pays for all screening, diagnostic, and outreach services provided by local departments of health, federally qualified health centers, or other community health centers, the regional agency may use contributed funds to pay for services provided by other providers.

Sec. 5747.113. (A) Any taxpayer claiming a refund under section 5747.11 of the Revised Code who wishes to contribute any part of the

taxpayer's refund to the natural areas and preserves fund created in section 1517.11 of the Revised Code, the nongame and endangered wildlife fund created in section 1531.26 of the Revised Code, the military injury relief fund created in section 5101.98 of the Revised Code, the Ohio historical society income tax contribution fund created in section 149.308 of the Revised Code, the breast and cervical cancer project income tax contribution fund created in section 3701.601 of the Revised Code, or all of those funds may designate on the taxpayer's income tax return the amount that the taxpayer wishes to contribute to the fund or funds. A designated contribution is irrevocable upon the filing of the return and shall be made in the full amount designated if the refund found due the taxpayer upon the initial processing of the taxpayer's return, after any deductions including those required by section 5747.12 of the Revised Code, is greater than or equal to the designated contribution. If the refund due as initially determined is less than the designated contribution, the contribution shall be made in the full amount of the refund. The tax commissioner shall subtract the amount of the contribution from the amount of the refund initially found due the taxpayer and shall certify the difference to the director of budget and management and treasurer of state for payment to the taxpayer in accordance with section 5747.11 of the Revised Code. For the purpose of any subsequent determination of the taxpayer's net tax payment, the contribution shall be considered a part of the refund paid to the taxpayer.

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

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

wildlife fund, the military injury relief fund, ~~and~~ the Ohio historical society income tax contribution fund, and the breast and cervical cancer project income tax contribution 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 ~~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~~ each of the five funds to the ~~litter control and natural resource~~ income tax administration contribution 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) If the total amount contributed to a fund under this section in each of two consecutive calendar years is less than one hundred fifty thousand dollars, no person may designate a contribution to that fund for any taxable year ending after the last day of that two-year period. In such a case, the tax commissioner shall remove the space dedicated to the fund on the income tax return and the description of the fund in the instructions accompanying the income tax return.

(F) The general assembly may authorize taxpayer refund contributions to no more than six funds under the income tax refund contribution system established in this section. If the general assembly authorizes income tax refund contributions to a fund other than the natural areas and preserves fund, the nongame and endangered wildlife fund, the military injury relief fund, the Ohio historical society income tax contribution fund, or the breast and cervical cancer project income tax contribution fund, such contributions

may be authorized only for a period of two calendar years.

With the exception of the Ohio historical society income tax contribution fund, the general assembly may authorize income tax refund contributions to a fund only if all the money in the fund will be expended or distributed by a state agency as defined in section 1.60 of the Revised Code.

(G)(1) The director of natural resources, 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 natural areas and preserves fund and the nongame and endangered wildlife fund. The report 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 refund contribution system in each of the previous five years, and the purposes for which the money was expended.

(2) The director of job and family services ~~and~~, the director of the Ohio historical society, and the director of health, in January of every odd-numbered year, each 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 ~~and~~, the Ohio historical society income tax contribution fund, and the breast and cervical cancer project income tax contribution fund, respectively. 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.

SECTION 2. That existing section 5747.113 of the Revised Code is hereby repealed.

SECTION 3. The amendment by this act of section 5747.113 of the Revised Code applies to taxable years beginning on or after January 1, 2014.

Speaker _____ *of the House of Representatives.*

President _____ *of the Senate.*

Passed _____, 20____

Approved _____, 20____

Governor.

Am. H. B. No. 112

130th G.A.

The section numbering of law of a general and permanent nature is complete and in conformity with the Revised Code.

Director, Legislative Service Commission.

Filed in the office of the Secretary of State at Columbus, Ohio, on the ___ day of _____, A. D. 20____.

Secretary of State.

File No. _____ Effective Date _____