

As Reported by the Senate Ways and Means Committee

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Am. H. B. No. 112

Representatives Schuring, Gonzales

Cosponsors: Representatives Brenner, Strahorn, Cera, Smith, Barborak, Lundy, Mallory, Antonio, Blair, Letson, Anielski, Ashford, Baker, Barnes, Beck, Bishoff, Blessing, Brown, Buchy, Burkley, Carney, Celebrezze, Conditt, Dovilla, Driehaus, Fedor, Foley, Gerberry, Green, Grossman, Hackett, Hagan, C., Hall, Hill, Johnson, Kunze, Lynch, McClain, Milkovich, Patmon, Patterson, Pelanda, Perales, Ramos, Rogers, Romanchuk, Ruhl, Scherer, Slaby, Slesnick, Sprague, Stinziano, Terhar, Winburn Speaker Batchelder

Senator Tavares

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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 and 4
to require each income tax refund contribution 5
category to generate \$150,000 annually or be 6
canceled. 7

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF OHIO:

Section 1. That section 5747.113 be amended and section 8
3701.601 of the Revised Code be enacted to read as follows: 9

Sec. 3701.601. There is hereby created in the state treasury 10
the breast and cervical cancer project income tax contribution 11
fund, which shall consist of money contributed to it under section 12

5747.113 of the Revised Code and of contributions made directly to 13
it. Any person may contribute directly to the fund in addition to 14
or independently of the income tax refund contribution system 15
established in section 5747.113 of the Revised Code. 16

The director of health shall distribute the contributed funds 17
to the breast and cervical cancer project funded by the national 18
breast and cervical cancer early detection program established 19
under the "Breast and Cervical Cancer Mortality Prevention Act of 20
1990," 104 Stat. 409, 42 U.S.C. 300k et seq. The contributed funds 21
shall be used specifically for the provision of breast and 22
cervical cancer screening, diagnostic, and outreach services to 23
uninsured and under-insured women. The breast and cervical cancer 24
project, through its regional agencies, shall first use the 25
contributed funds to pay for services provided directly by 26
personnel of local departments of health, federally qualified 27
health centers as defined by section 3701.047 of the Revised Code, 28
or other community health centers. If contributed funds remain 29
after a regional agency pays for all screening, diagnostic, and 30
outreach services provided by local departments of health, 31
federally qualified health centers, or other community health 32
centers, the regional agency may use contributed funds to pay for 33
services provided by other providers. 34

Sec. 5747.113. (A) Any taxpayer claiming a refund under 35
section 5747.11 of the Revised Code who wishes to contribute any 36
part of the taxpayer's refund to the natural areas and preserves 37
fund created in section 1517.11 of the Revised Code, the nongame 38
and endangered wildlife fund created in section 1531.26 of the 39
Revised Code, the military injury relief fund created in section 40
5101.98 of the Revised Code, the Ohio historical society income 41
tax contribution fund created in section 149.308 of the Revised 42
Code, the breast and cervical cancer project income tax 43

contribution fund created in section 3701.601 of the Revised Code, 44
or all of those funds may designate on the taxpayer's income tax 45
return the amount that the taxpayer wishes to contribute to the 46
fund or funds. A designated contribution is irrevocable upon the 47
filing of the return and shall be made in the full amount 48
designated if the refund found due the taxpayer upon the initial 49
processing of the taxpayer's return, after any deductions 50
including those required by section 5747.12 of the Revised Code, 51
is greater than or equal to the designated contribution. If the 52
refund due as initially determined is less than the designated 53
contribution, the contribution shall be made in the full amount of 54
the refund. The tax commissioner shall subtract the amount of the 55
contribution from the amount of the refund initially found due the 56
taxpayer and shall certify the difference to the director of 57
budget and management and treasurer of state for payment to the 58
taxpayer in accordance with section 5747.11 of the Revised Code. 59
For the purpose of any subsequent determination of the taxpayer's 60
net tax payment, the contribution shall be considered a part of 61
the refund paid to the taxpayer. 62

(B) The tax commissioner shall provide a space on the income 63
tax return form in which a taxpayer may indicate that the taxpayer 64
wishes to make a donation in accordance with this section. The tax 65
commissioner shall also print in the instructions accompanying the 66
income tax return form a description of the purposes for which the 67
natural areas and preserves fund, the nongame and endangered 68
wildlife fund, the military injury relief fund, ~~and~~ the Ohio 69
historical society income tax contribution fund, and the breast 70
and cervical cancer project income tax contribution fund were 71
created and the use of moneys from the income tax refund 72
contribution system established in this section. No person shall 73
designate on the person's income tax return any part of a refund 74
claimed under section 5747.11 of the Revised Code as a 75
contribution to any fund other than the natural areas and 76

preserves fund, the nongame and endangered wildlife fund, the 77
military injury relief fund, ~~or~~ the Ohio historical society income 78
tax contribution fund, or the breast and cervical cancer project 79
income tax contribution fund. 80

(C) The money collected under the income tax refund 81
contribution system established in this section shall be deposited 82
by the tax commissioner into the natural areas and preserves fund, 83
the nongame and endangered wildlife fund, the military injury 84
relief fund, ~~and~~ the Ohio historical society income tax 85
contribution fund, and the breast and cervical cancer project 86
income tax contribution fund in the amounts designated on the tax 87
returns. 88

(D) No later than the thirtieth day of September each year, 89
the tax commissioner shall determine the total amount contributed 90
to each fund under this section during the preceding eight months, 91
any adjustments to prior months, and the cost to the department of 92
taxation of administering the income tax refund contribution 93
system during that eight-month period. The commissioner shall make 94
an additional determination no later than the thirty-first day of 95
January of each year of the total amount contributed to each fund 96
under this section during the preceding four calendar months, any 97
adjustments to prior years made during that four-month period, and 98
the cost to the department of taxation of administering the income 99
tax contribution system during that period. The cost of 100
administering the income tax contribution system shall be 101
certified by the tax commissioner to the director of budget and 102
management, who shall transfer an amount equal to ~~one-fourth~~ 103
one-fifth of such administrative costs from ~~the natural areas and~~ 104
~~preserves fund, one-fourth of such costs from the nongame and~~ 105
~~endangered wildlife fund, one-fourth of such costs from the~~ 106
~~military injury relief fund, and one-fourth of such costs from the~~ 107
~~Ohio historical society income tax contribution fund~~ each of the 108

five funds to the litter control and natural resource income tax 109
administration contribution fund, which is hereby created, 110
provided that the moneys that the department receives to pay the 111
cost of administering the income tax refund contribution system in 112
any year shall not exceed two and one-half per cent of the total 113
amount contributed under that system during that year. 114

(E) If the total amount contributed to a fund under this 115
section in each of two consecutive calendar years is less than one 116
hundred fifty thousand dollars, no person may designate a 117
contribution to that fund for any taxable year ending after the 118
last day of that two-year period. In such a case, the tax 119
commissioner shall remove the space dedicated to the fund on the 120
income tax return and the description of the fund in the 121
instructions accompanying the income tax return. 122

(F) The general assembly may authorize taxpayer refund 123
contributions to no more than six funds under the income tax 124
refund contribution system established in this section. If the 125
general assembly authorizes income tax refund contributions to a 126
fund other than the natural areas and preserves fund, the nongame 127
and endangered wildlife fund, the military injury relief fund, the 128
Ohio historical society income tax contribution fund, or the 129
breast and cervical cancer project income tax contribution fund, 130
such contributions may be authorized only for a period of two 131
calendar years. 132

With the exception of the Ohio historical society income tax 133
contribution fund, the general assembly may authorize income tax 134
refund contributions to a fund only if all the money in the fund 135
will be expended or distributed by a state agency as defined in 136
section 1.60 of the Revised Code. 137

(G)(1) The director of natural resources, in January of every 138
odd-numbered year, shall report to the general assembly on the 139
effectiveness of the income tax refund contribution system as it 140

pertains to the natural areas and preserves fund and the nongame 141
and endangered wildlife fund. The report shall include the amount 142
of money contributed to each fund in each of the previous five 143
years, the amount of money contributed directly to each fund in 144
addition to or independently of the income tax refund contribution 145
system in each of the previous five years, and the purposes for 146
which the money was expended. 147

(2) The director of job and family services ~~and~~, the director 148
of the Ohio historical society, and the director of health, in 149
January of every odd-numbered year, each shall report to the 150
general assembly on the effectiveness of the income tax refund 151
contribution system as it pertains to the military injury relief 152
fund ~~and~~, the Ohio historical society income tax contribution 153
fund, and the breast and cervical cancer project income tax 154
contribution fund, respectively. The report shall include the 155
amount of money contributed to the fund in each of the previous 156
five years, the amount of money contributed directly to the fund 157
in addition to or independently of the income tax refund 158
contribution system in each of the previous five years, and the 159
purposes for which the money was expended. 160

Section 2. That existing section 5747.113 of the Revised Code 161
is hereby repealed. 162

Section 3. The amendment by this act of section 5747.113 of 163
the Revised Code applies to taxable years beginning on or after 164
January 1, 2014. 165