



Ohio Legislative Service Commission

Bill Analysis

Wendy H. Gridley

Sub. S.B. 303*

128th General Assembly

(As Reported by S. State and Local Government and Veterans Affairs)

Sens. Wagoner, Fedor, Gillmor, Goodman, Grendell, D. Miller, Sawyer, Harris

BILL SUMMARY

- Creates an income tax refund "check-off" contribution for the benefit of the Ohio Historical Society.
- Requests that the Congressional Joint Committee on the Library of Congress approve the replacement of Ohio's statue of Governor William Allen in the National Statuary Hall Collection with a statue of Thomas Edison.

CONTENT AND OPERATION

Income tax refund contribution for Ohio Historical Society

(R.C. 149.308 and 5747.113)

The bill authorizes taxpayers who are due a refund of overpaid Ohio income tax to specify that all or a part of the refund be paid to the Ohio Historical Society. Contributions are to be credited to the Ohio Historical Society Income Tax Contribution Fund, a fund created by the bill. The Society must use money in the fund in furtherance of its public functions as provided in R.C. 149.30 to 149.31 and other laws (summarized below). In addition to income tax refund contributions, the fund may accept direct contributions.

Currently, there are three income tax refund contributions or "check-offs": one for the benefit of the Natural Areas and Preserves Fund; one for the benefit of the Nongame and Endangered Wildlife Fund; and one for the benefit of the Military Injury

* This analysis was prepared before the report of the Senate State and Local Government and Veterans Affairs Committee appeared in the Senate Journal. Note that the list of co-sponsors and the legislative history may be incomplete.

Relief Fund. The Natural Areas and Preserves Fund and the Nongame and Endangered Wildlife Fund are administered by the Department of Natural Resources. The Military Injury Relief Fund is administered by the Department of Job and Family Services for the benefit of military personnel injured while serving under Operation Iraqi Freedom or Operating Enduring Freedom (Afghanistan).

As with the existing check-offs, the bill's Ohio Historical Society check-off would authorize taxpayers to direct that all or part of their refund be credited to the designated fund. The designation is made on the annual income tax return. The designation may not be revoked once the designation is made and the return is filed.

Report

The bill requires the Ohio Historical Society to submit a biennial report on the effectiveness of the check-off to the General Assembly in January of every odd-numbered year. The report must include information about how the Society spent money from the Ohio Historical Society Income Tax Contribution Fund and the amount of money contributed (including both the amount contributed through the refund check-off and the amount contributed directly). The report must provide this information for each of the five preceding years.

Administrative expenses

The Department of Taxation is entitled to reimbursement for its costs of administering the check-offs. Reimbursement currently is paid from the existing check-off funds in equal one-third shares. The reimbursement may not exceed 2½% of the total amount contributed. Under the bill, the reimbursement would be divided in equal one-fourth shares among the two DNR funds, the Military Injury Relief Fund, and the Ohio Historical Society Income Tax Contribution Fund. The reimbursement would continue to be limited to 2½% of contributions.

Application date

(Section 3)

Income tax refunds may be contributed to the Ohio Historical Society beginning with taxable years that begin in or after 2010.

Ohio Historical Society

The Ohio Historical Society is a state-chartered, nonprofit corporation having the purpose of promoting knowledge of history and archeology, and performing any other public functions prescribed by law. (R.C. 149.30.) Among its prescribed functions are the following:

- Holding and maintaining state memorials and certain state-owned properties and making them available for the public, and holding and maintaining other sites;
- Administering state archives and preserving various historical documents;
- Administering the state historical museum;
- Publishing materials and conducting research about history, archeology, and natural sciences;
- Assisting local historical societies;
- Establishing criteria for the designation of historic and archeological sites.

Request and submission of information to the Joint Committee on the Library of Congress

The bill states that the state of Ohio requests the Joint Committee on the Library of Congress to approve the replacement of Ohio's statue of Governor William Allen in the National Statuary Hall Collection with a statue of Thomas Edison. Each state contributes two sculptures of native sons and daughters to the national collection who represent the spirit and values of the state. President James Garfield is Ohio's other representative in the collection.

The bill provides for Ohio's submission of information about Thomas Edison for consideration by the Joint Committee on the Library of Congress, noting that his impact on the world, and, in particular, on the state of Ohio, through his inventions, business endeavors, and government service, merits inclusion of a statue of him in the National Statuary Hall Collection. The bill states that Edison, a native of Milan, Ohio, was a world famous inventor and highly successful businessperson whose inventions (such as the phonograph, the kinoscope, and the first incandescent light bulb) have had a tremendous impact on the world. Additionally, the bill notes his service to the United States government, including his contributions during World War I leading to the award of a Distinguished Service Medal by the Department of the Navy. By the time of his death, Edison had received over one thousand patents.

The bill also submits information about the significant impact of Edison's work on the state of Ohio. He established the Edison Steel Company in Cleveland, and established one of the first electric power stations in Tiffin, Ohio. His General Electric Company established the first industrial park in Ohio, and it has employed hundreds of thousands of people over time. The Edison Birthplace Museum in Milan, Ohio has been instrumental in the issuance of a Thomas Edison stamp and commemorative silver

dollar, and has received, on Edison's behalf, a posthumous Grammy Award. And the Department of Development, in partnership with the museum, sponsors the Thomas Edison Award.

The responsibilities of the Ohio Statuary Hall Commission

The bill states that the Ohio Statuary Hall Commission, a nonprofit Ohio corporation, was established in 2009 for the purpose of assisting with the process of recommending an Ohio citizen for statuary representation in the National Statuary Hall Collection, including raising funds and providing financial support for that effort. If the Joint Committee approves the replacement statue request, the Commission is to be responsible for the selection of a sculptor for the Thomas Edison statue as well as for paying all costs incurred for placing the Thomas Edison statue in the United States Capitol, including costs incurred for: (1) paying the sculptor, (2) carving or casting the statue, (3) creating a pedestal and any inscription, (4) transporting the statue and pedestal to the Capitol, (5) removing and transporting the replaced statue, (6) temporarily erecting the new statue in the Rotunda of the Capitol for the unveiling ceremony, (7) expenses related to that unveiling ceremony, and (8) any other expenses that the Ohio Statuary Hall Commission finds it to be necessary to incur.

Governor's submissions

The bill provides that the Governor, as required by the Procedure for Replacement of Statues in the National Statuary Hall Collection, must submit a copy of the act to the Architect of the Capitol, along with a letter requesting approval from the Joint Committee on the Library of Congress to replace Ohio's statue of Governor William Allen in the National Statuary Hall Collection with a statue of Thomas Edison.

HISTORY

ACTION	DATE
Introduced	09-15-10
Reported, S. State & Local Gov't & Veterans Affairs	---

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