



Ohio Legislative Service Commission

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Fiscal Note & Local Impact Statement

Bill: [H.B. 75 of the 128th G.A.](#) **Date:** December 16, 2009
Status: As Reported by House State Government **Sponsor:** Reps. Chandler and Moran

Local Impact Statement Procedure Required: No — No local cost

Contents: Allows taxpayers to contribute part of their income tax refunds to the Ohio Historical Society

State Fiscal Highlights

STATE FUND	FY 2010	FY 2011	FUTURE YEARS
Ohio Historical Society Income Tax Contribution Fund (created by the bill)			
Revenues	- 0 -	Possible gain	Possible gain
Expenditures	- 0 -	Possible increase	Possible increase
Litter Control and Natural Resource Tax Administration Fund (Fund 4370)			
Revenues	- 0 -	Possible gain	Possible gain
Expenditures	- 0 -	Possible increase	Possible increase

Note: The state fiscal year is July 1 through June 30. For example, FY 2010 is July 1, 2009 – June 30, 2010.

- The bill creates an additional check-off on the personal income tax form for the Ohio Historical Society.
- Additional costs to the Department of Taxation to administer the income tax check-off system, up to 2.5% of contributions, would be paid out of those contributions.

Local Fiscal Highlights

- No direct fiscal effect on political subdivisions.

Detailed Fiscal Analysis

The bill allows taxpayers to direct a portion of income tax refunds due to them to the Ohio Historical Society. The refunds would be paid into the Ohio Historical Society Income Tax Contribution Fund created by the bill. Additional contributions directly to this fund by any persons are also permitted. The Ohio Historical Society is to use money credited to the fund for the public functions established for the Society by section 149.30 of the Revised Code.

The income tax check-off for the Ohio Historical Society would become the fourth check-off on the state's personal income tax. One-fourth of costs to the Department of Taxation to administer the income tax check-off system, up to 2.5% of total contributions, would be transferred from the Ohio Historical Society Income Tax Contribution Fund to the Litter Control and Natural Resource Tax Administration Fund (Fund 4370).