

As Introduced

131st General Assembly

Regular Session

2015-2016

S. B. No. 219

Senator Hughes

Cosponsors: Senators Schiavoni, Patton, LaRose, Yuko, Brown

A BILL

To amend section 5747.113 and to enact section 1
1545.30 of the Revised Code to allow taxpayers 2
to contribute all or a portion of their income 3
tax refunds to a Metropark. 4

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

Section 1. That section 5747.113 be amended and section 5
1545.30 of the Revised Code be enacted to read as follows: 6

Sec. 1545.30. There is hereby created in the state 7
treasury the metropolitan park district fund, which shall 8
consist of money contributed to it under section 5747.113 of the 9
Revised Code. Money contributed to the fund shall be used by 10
metropolitan park districts to pay expenses to acquire permanent 11
improvements or to maintain or repair land or improvements as 12
necessary to ensure the health and safety of patrons. 13

Each taxpayer that contributes to the fund under section 14
5747.113 of the Revised Code shall specify the name of the 15
metropolitan park district to which the taxpayer wishes to 16
contribute. The tax commissioner shall certify to the director 17
of natural resources the name of each metropolitan park district 18

to which taxpayers contributed and the amount contributed. The 19
director of natural resources shall distribute the contributed 20
funds to each metropolitan park district in accordance with the 21
amounts certified by the tax commissioner. Each metropolitan 22
park district receiving funds under this section shall credit 23
such funds to an account that is designated for the acquisition 24
of permanent improvements or for expenses to maintain or repair 25
land or improvements as necessary to ensure the health and 26
safety of patrons. 27

Sec. 5747.113. (A) Any taxpayer claiming a refund under 28
section 5747.11 of the Revised Code who wishes to contribute any 29
part of the taxpayer's refund to the natural areas and preserves 30
fund created in section 1517.11 of the Revised Code, the nongame 31
and endangered wildlife fund created in section 1531.26 of the 32
Revised Code, the military injury relief fund created in section 33
5902.05 of the Revised Code, the Ohio history fund created in 34
section 149.308 of the Revised Code, the breast and cervical 35
cancer project income tax contribution fund created in section 36
3701.601 of the Revised Code, the wishes for sick children 37
income tax contribution fund created in section 3701.602 of the 38
Revised Code, the metropolitan park district fund created under 39
section 1545.30 of the Revised Code, or all of those funds may 40
designate on the taxpayer's income tax return the amount that 41
the taxpayer wishes to contribute to the fund or funds. A 42
designated contribution is irrevocable upon the filing of the 43
return and shall be made in the full amount designated if the 44
refund found due the taxpayer upon the initial processing of the 45
taxpayer's return, after any deductions including those required 46
by section 5747.12 of the Revised Code, is greater than or equal 47
to the designated contribution. If the refund due as initially 48
determined is less than the designated contribution, the 49

contribution shall be made in the full amount of the refund. The 50
tax commissioner shall subtract the amount of the contribution 51
from the amount of the refund initially found due the taxpayer 52
and shall certify the difference to the director of budget and 53
management and treasurer of state for payment to the taxpayer in 54
accordance with section 5747.11 of the Revised Code. For the 55
purpose of any subsequent determination of the taxpayer's net 56
tax payment, the contribution shall be considered a part of the 57
refund paid to the taxpayer. 58

(B) The tax commissioner shall provide a space on the 59
income tax return form in which a taxpayer may indicate that the 60
taxpayer wishes to make a donation in accordance with this 61
section. The tax commissioner shall also print in the 62
instructions accompanying the income tax return form a 63
description of the purposes for which the natural areas and 64
preserves fund, the nongame and endangered wildlife fund, the 65
military injury relief fund, the Ohio history fund, the breast 66
and cervical cancer project income tax contribution fund, ~~and~~ 67
the wishes for sick children income tax contribution fund, and 68
the metropolitan park district fund were created and the use of 69
moneys from the income tax refund contribution system 70
established in this section. The income tax return form shall 71
also include a space for contributors to the metropolitan park 72
district fund to specify the metropolitan park district to which 73
the contribution should be directed. No person shall designate 74
on the person's income tax return any part of a refund claimed 75
under section 5747.11 of the Revised Code as a contribution to 76
any fund other than the natural areas and preserves fund, the 77
nongame and endangered wildlife fund, the military injury relief 78
fund, the Ohio history fund, the breast and cervical cancer 79
project income tax contribution fund, ~~or~~ the wishes for sick 80

children income tax contribution fund, or the metropolitan park 81
district fund. 82

(C) The money collected under the income tax refund 83
contribution system established in this section shall be 84
deposited by the tax commissioner into the natural areas and 85
preserves fund, the nongame and endangered wildlife fund, the 86
military injury relief fund, the Ohio history fund, the breast 87
and cervical cancer project income tax contribution fund, ~~and~~ 88
the wishes for sick children income tax contribution fund, and 89
the metropolitan park district fund in the amounts designated on 90
the tax returns. 91

(D) No later than the thirtieth day of September each 92
year, the tax commissioner shall determine the total amount 93
contributed to each fund under this section during the preceding 94
eight months, any adjustments to prior months, and the cost to 95
the department of taxation of administering the income tax 96
refund contribution system during that eight-month period. The 97
commissioner shall make an additional determination no later 98
than the thirty-first day of January of each year of the total 99
amount contributed to each fund under this section during the 100
preceding four calendar months, any adjustments to prior years 101
made during that four-month period, and the cost to the 102
department of taxation of administering the income tax 103
contribution system during that period. The cost of 104
administering the income tax contribution system shall be 105
certified by the tax commissioner to the director of budget and 106
management, who shall transfer an amount equal to ~~one-sixth~~ one- 107
seventh of such administrative costs from each of the ~~six-seven~~ 108
funds to the income tax contribution fund, which is hereby 109
created, provided that the moneys that the department receives 110
to pay the cost of administering the income tax refund 111

contribution system in any year shall not exceed two and one- 112
half per cent of the total amount contributed under that system 113
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 116
one 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~~seven funds under the income 124
tax refund contribution system established in this section. If 125
the general assembly authorizes income tax refund contributions 126
to a fund other than the natural areas and preserves fund, the 127
nongame and endangered wildlife fund, the military injury relief 128
fund, the Ohio history fund, the breast and cervical cancer 129
project income tax contribution fund, ~~or~~ the wishes for sick 130
children income tax contribution fund, or the metropolitan park 131
district fund, such contributions may be authorized only for a 132
period of two calendar years. 133

With the exception of the Ohio history fund, the general 134
assembly may authorize income tax refund contributions to a fund 135
only if all the money in the fund will be expended or 136
distributed by a state agency as defined in section 1.60 of the 137
Revised Code. 138

(G) (1) The director of natural resources, in January of 139
every odd-numbered year, shall report to the general assembly on 140
the effectiveness of the income tax refund contribution system 141

as it pertains to the natural areas and preserves fund ~~and, the~~ 142
nongame and endangered wildlife fund, and the metropolitan park 143
district fund. The report shall include the amount of money 144
contributed to each fund and to each individual metropolitan 145
park district in each of the previous five years, the amount of 146
money contributed directly to each fund in addition to or 147
independently of the income tax refund contribution system in 148
each of the previous five years, and the purposes for which the 149
money was expended from the natural areas and preserves fund and 150
the nongame and endangered wildlife fund. 151

(2) The director of veterans services, the director of the 152
Ohio history connection, and the director of health, in January 153
of every odd-numbered year, each shall report to the general 154
assembly on the effectiveness of the income tax refund 155
contribution system as it pertains to the military injury relief 156
fund, the Ohio history fund, the breast and cervical cancer 157
project income tax contribution fund, and the wishes for sick 158
children income tax contribution fund respectively. The report 159
shall include the amount of money contributed to the fund in 160
each of the previous five years, the amount of money contributed 161
directly to the fund in addition to or independently of the 162
income tax refund contribution system in each of the previous 163
five years, and the purposes for which the money was expended. 164

Section 2. That existing section 5747.113 of the Revised 165
Code is hereby repealed. 166

Section 3. The amendment or enactment by this act of 167
sections 1545.30 and 5747.113 of the Revised Code applies to 168
taxable years beginning on or after January 1, 2016. 169

Section 4. Section 5747.113 of the Revised Code is 170
presented in this act as a composite of the section as amended 171

by both Am. Sub. H.B. 64 and Am. H.B. 141 of the 131st General 172
Assembly. The General Assembly, applying the principle stated in 173
division (B) of section 1.52 of the Revised Code that amendments 174
are to be harmonized if reasonably capable of simultaneous 175
operation, finds that the composite is the resulting version of 176
the section in effect prior to the effective date of the section 177
as presented in this act. 178