As Introduced

136th General Assembly
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Representatives Synenberg, Piccolantonio

Cosponsors: Representatives Rogers, Sigrist, Stephens, Upchurch, Lett, Brennan, Brownlee

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To amend section 5747.113 and to enact sections 3701.27 and 4503.108 of the Revised Code to create the Pediatric Cancer Research Fund and to authorize voluntary contributions to it.

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

Section 1. That section 5747.113 be amended and sections 3701.27 and 4503.108 of the Revised Code be enacted to read as follows:

Sec. 3701.27. (A) The pediatric cancer research fund is created in the state treasury. The fund consists of the following voluntary contributions:

(1) Those deposited as provided in sections 4503.108 and 5747.113 of the Revised Code;

(2) Those made directly to the fund by individuals other than as provided in sections 4503.108 and 5747.113 of the Revised Code.

All investment earnings from the fund shall be credited to the fund.

(B) The director of health shall use the money in the fund as follows:

(1) To provide financial support to hospitals within this state for the purpose of conducting pediatric cancer research;

(2) For the purpose of sections 4503.108 and 5747.113 of the Revised Code, to develop and distribute informational materials on the importance of pediatric cancer research to the registrar of motor vehicles and each deputy registrar and to the tax commissioner;

(3) To pay costs incurred by the director in administering the fund;

(4) To reimburse the bureau of motor vehicles and department of taxation for administrative costs incurred in performing their respective duties under sections 4503.108 and 5747.113 of the Revised Code.

(C) The director also shall conduct a public campaign to inform residents of this state about opportunities to make voluntary contributions to the fund.

(D) A hospital seeking funding from the pediatric cancer research fund shall submit a request to the director. The director shall review all requests received under this section and determine the appropriateness of each request for funding. The director shall then approve or disapprove such requests and shall disburse money from the fund to each hospital whose request has been approved.

(E) The director shall adopt rules addressing both of the following:

(1) The manner in which a hospital shall submit a request

under division (D) of this section;

(2) The standards and procedures for determining the appropriateness of requests for funding and for approving or disapproving such requests.

The director may adopt any other rules as necessary to implement this section. All rules shall be adopted in accordance with Chapter 119. of the Revised Code.

Sec. 4503.108. In addition to the fees collected under sections 4503.10 and 4503.102 of the Revised Code, the registrar of motor vehicles or deputy registrar shall ask each person applying for or renewing a motor vehicle registration whether the person wishes to make a five-dollar voluntary contribution to the pediatric cancer research fund established under section 3701.27 of the Revised Code. Every application for registration or renewal notice shall state whether the owner of the motor vehicle wishes to make a five-dollar voluntary contribution to the pediatric cancer research fund established under section 3701.27 of the Revised Code. The registrar or deputy registrar shall also make available to each person applying for or renewing a motor vehicle registration informational materials on the importance of pediatric cancer research provided by the director of health under division (B)(2) of section 3701.27 of the Revised Code.

All donations collected under this section during each calendar quarter shall be forwarded by the registrar to the treasurer of state, who shall deposit them into the pediatric cancer research fund.

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 5902.05 of the Revised Code, the Ohio history 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, the wishes for sick children income tax contribution fund created in section 3701.602 of the Revised Code, the pediatric cancer research fund created in section 3701.27 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, the Ohio history fund, the breast and cervical cancer project income tax contribution fund, ~~and~~ the wishes for sick children income tax contribution fund, and the pediatric cancer research 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, the Ohio history fund, the breast and cervical cancer project income tax contribution fund, ~~or~~ the wishes for sick children income tax contribution fund, or the pediatric cancer research 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, the Ohio history fund, the breast and cervical cancer project income tax contribution fund, ~~and~~ the wishes for sick children income tax contribution fund, and the pediatric cancer research fund in the amounts designated on the tax returns.

(D) If the total amount contributed to a fund under this section, as annually determined by the tax commissioner, is less than fifty thousand dollars in each of five consecutive calendar years, no person may designate a contribution to that fund for any taxable year ending after the last day of that five-year period. In such a case, the 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.

(E) The general assembly may authorize taxpayer refund contributions to no more than ~~six~~ seven 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 history fund, the breast and cervical cancer project income tax contribution fund, ~~or~~ the wishes for sick children income tax contribution fund, or pediatric cancer research fund, such contributions may be authorized only for a period of two calendar years.

With the exception of the Ohio history 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.

(F)(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 veterans services, the director of the Ohio history connection, 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, the Ohio history fund, the breast and cervical cancer project income tax contribution fund, ~~and~~ the wishes for sick children income tax contribution fund, and the pediatric cancer research 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.