

**As Introduced**

**136th General Assembly**

**Regular Session**

**2025-2026**

**S. B. No. 317**

**Senators Weinstein, Schaffer**

**Cosponsors: Senators Liston, DeMora, Antonio**

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To amend section 5747.113 and to enact sections 1  
3701.27 and 4503.108 of the Revised Code to 2  
create the Pediatric Cancer Research Fund in the 3  
state treasury to support hospitals conducting 4  
pediatric cancer research and to authorize 5  
voluntary contributions to the fund, including 6  
when registering motor vehicles or filing state 7  
income tax returns. 8

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

**Section 1.** That section 5747.113 be amended and sections 9  
3701.27 and 4503.108 of the Revised Code be enacted to read as 10  
follows: 11

**Sec. 3701.27.** (A) The pediatric cancer research fund is 12  
created in the state treasury. The fund consists of the 13  
following voluntary contributions: 14

(1) Those deposited as provided in sections 4503.108 and 15  
5747.113 of the Revised Code; 16

(2) Those made directly to the fund by individuals other 17  
than as provided in sections 4503.108 and 5747.113 of the 18  
Revised Code. 19

All investment earnings from the fund shall be credited to 20  
the fund. 21

(B) The director of health shall use the money in the fund 22  
as follows: 23

(1) To provide financial support to hospitals within this 24  
state for the purpose of conducting pediatric cancer research; 25

(2) For the purpose of sections 4503.108 and 5747.113 of 26  
the Revised Code, to develop and distribute informational 27  
materials on the importance of pediatric cancer research to the 28  
registrar of motor vehicles and each deputy registrar and to the 29  
tax commissioner; 30

(3) To pay costs incurred by the director in administering 31  
the fund; 32

(4) To reimburse the bureau of motor vehicles and 33  
department of taxation for administrative costs incurred in 34  
performing their respective duties under sections 4503.108 and 35  
5747.113 of the Revised Code. 36

(C) The director also shall conduct a public campaign to 37  
inform residents of this state about opportunities to make 38  
voluntary contributions to the fund. 39

(D) A hospital seeking funding from the pediatric cancer 40  
research fund shall submit a request to the director. The 41  
director shall review all requests received under this section 42  
and determine the appropriateness of each request for funding. 43  
The director shall then approve or disapprove such requests and 44  
shall disburse money from the fund to each hospital whose 45  
request has been approved. 46

(E) The director shall adopt rules addressing both of the 47

following: 48

(1) The manner in which a hospital shall submit a request 49  
under division (D) of this section; 50

(2) The standards and procedures for determining the 51  
appropriateness of requests for funding and for approving or 52  
disapproving such requests. 53

The director may adopt any other rules as necessary to 54  
implement this section. All rules shall be adopted in accordance 55  
with Chapter 119. of the Revised Code. 56

**Sec. 4503.108.** In addition to the fees collected under 57  
sections 4503.10 and 4503.102 of the Revised Code, the registrar 58  
of motor vehicles or deputy registrar shall ask each person 59  
applying for or renewing a motor vehicle registration whether 60  
the person wishes to make a five-dollar voluntary contribution 61  
to the pediatric cancer research fund established under section 62  
3701.27 of the Revised Code. Every application for registration 63  
or renewal notice shall state whether the owner of the motor 64  
vehicle wishes to make a five-dollar voluntary contribution to 65  
the pediatric cancer research fund established under section 66  
3701.27 of the Revised Code. The registrar or deputy registrar 67  
shall also make available to each person applying for or 68  
renewing a motor vehicle registration informational materials on 69  
the importance of pediatric cancer research provided by the 70  
director of health under division (B) (2) of section 3701.27 of 71  
the Revised Code. 72

All donations collected under this section during each 73  
calendar quarter shall be forwarded by the registrar to the 74  
treasurer of state, who shall deposit them into the pediatric 75  
cancer research fund. 76

**Sec. 5747.113.** (A) Any taxpayer claiming a refund under 77  
section 5747.11 of the Revised Code who wishes to contribute any 78  
part of the taxpayer's refund to the natural areas and preserves 79  
fund created in section 1517.11 of the Revised Code, the nongame 80  
and endangered wildlife fund created in section 1531.26 of the 81  
Revised Code, the military injury relief fund created in section 82  
5902.05 of the Revised Code, the Ohio history fund created in 83  
section 149.308 of the Revised Code, the breast and cervical 84  
cancer project income tax contribution fund created in section 85  
3701.601 of the Revised Code, the wishes for sick children 86  
income tax contribution fund created in section 3701.602 of the 87  
Revised Code, the pediatric cancer research fund created in 88  
section 3701.27 of the Revised Code, or all of those funds may 89  
designate on the taxpayer's income tax return the amount that 90  
the taxpayer wishes to contribute to the fund or funds. A 91  
designated contribution is irrevocable upon the filing of the 92  
return and shall be made in the full amount designated if the 93  
refund found due the taxpayer upon the initial processing of the 94  
taxpayer's return, after any deductions including those required 95  
by section 5747.12 of the Revised Code, is greater than or equal 96  
to the designated contribution. If the refund due as initially 97  
determined is less than the designated contribution, the 98  
contribution shall be made in the full amount of the refund. The 99  
tax commissioner shall subtract the amount of the contribution 100  
from the amount of the refund initially found due the taxpayer 101  
and shall certify the difference to the director of budget and 102  
management and treasurer of state for payment to the taxpayer in 103  
accordance with section 5747.11 of the Revised Code. For the 104  
purpose of any subsequent determination of the taxpayer's net 105  
tax payment, the contribution shall be considered a part of the 106  
refund paid to the taxpayer. 107

(B) The tax commissioner shall provide a space on the 108  
income tax return form in which a taxpayer may indicate that the 109  
taxpayer wishes to make a donation in accordance with this 110  
section. The tax commissioner shall also print in the 111  
instructions accompanying the income tax return form a 112  
description of the purposes for which the natural areas and 113  
preserves fund, the nongame and endangered wildlife fund, the 114  
military injury relief fund, the Ohio history fund, the breast 115  
and cervical cancer project income tax contribution fund, ~~and~~ 116  
the wishes for sick children income tax contribution fund, and 117  
the pediatric cancer research fund were created and the use of 118  
moneys from the income tax refund contribution system 119  
established in this section. No person shall designate on the 120  
person's income tax return any part of a refund claimed under 121  
section 5747.11 of the Revised Code as a contribution to any 122  
fund other than the natural areas and preserves fund, the 123  
nongame and endangered wildlife fund, the military injury relief 124  
fund, the Ohio history fund, the breast and cervical cancer 125  
project income tax contribution fund, ~~or~~ the wishes for sick 126  
children income tax contribution fund, or the pediatric cancer 127  
research fund. 128

(C) The money collected under the income tax refund 129  
contribution system established in this section shall be 130  
deposited by the tax commissioner into the natural areas and 131  
preserves fund, the nongame and endangered wildlife fund, the 132  
military injury relief fund, the Ohio history fund, the breast 133  
and cervical cancer project income tax contribution fund, ~~and~~ 134  
the wishes for sick children income tax contribution fund, and 135  
the pediatric cancer research fund in the amounts designated on 136  
the tax returns. 137

(D) If the total amount contributed to a fund under this 138

section, as annually determined by the tax commissioner, is less 139  
than fifty thousand dollars in each of five consecutive calendar 140  
years, no person may designate a contribution to that fund for 141  
any taxable year ending after the last day of that five-year 142  
period. In such a case, the commissioner shall remove the space 143  
dedicated to the fund on the income tax return and the 144  
description of the fund in the instructions accompanying the 145  
income tax return. 146

(E) The general assembly may authorize taxpayer refund 147  
contributions to no more than ~~six~~seven funds under the income 148  
tax refund contribution system established in this section. If 149  
the general assembly authorizes income tax refund contributions 150  
to a fund other than the natural areas and preserves fund, the 151  
nongame and endangered wildlife fund, the military injury relief 152  
fund, the Ohio history fund, the breast and cervical cancer 153  
project income tax contribution fund, ~~or~~ the wishes for sick 154  
children income tax contribution fund, or pediatric cancer 155  
research fund, such contributions may be authorized only for a 156  
period of two calendar years. 157

With the exception of the Ohio history fund, the general 158  
assembly may authorize income tax refund contributions to a fund 159  
only if all the money in the fund will be expended or 160  
distributed by a state agency as defined in section 1.60 of the 161  
Revised Code. 162

(F) (1) The director of natural resources, in January of 163  
every odd-numbered year, shall report to the general assembly on 164  
the effectiveness of the income tax refund contribution system 165  
as it pertains to the natural areas and preserves fund and the 166  
nongame and endangered wildlife fund. The report shall include 167  
the amount of money contributed to each fund in each of the 168

previous five years, the amount of money contributed directly to 169  
each fund in addition to or independently of the income tax 170  
refund contribution system in each of the previous five years, 171  
and the purposes for which the money was expended. 172

(2) The director of veterans services, the director of the 173  
Ohio history connection, and the director of health, in January 174  
of every odd-numbered year, each shall report to the general 175  
assembly on the effectiveness of the income tax refund 176  
contribution system as it pertains to the military injury relief 177  
fund, the Ohio history fund, the breast and cervical cancer 178  
project income tax contribution fund, ~~and the wishes for sick~~ 179  
children income tax contribution fund, and the pediatric cancer 180  
research fund respectively. The report shall include the amount 181  
of money contributed to the fund in each of the previous five 182  
years, the amount of money contributed directly to the fund in 183  
addition to or independently of the income tax refund 184  
contribution system in each of the previous five years, and the 185  
purposes for which the money was expended. 186

**Section 2.** That existing section 5747.113 of the Revised 187  
Code is hereby repealed. 188