



Ohio Revised Code

Section 5747.113 Income tax refund contribution system.

Effective: September 29, 2015

Legislation: House Bill 141, House Bill 64 - 131st General Assembly

(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, 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 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.

(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 in the amounts designated on the tax returns.

(D) No later than the thirtieth day of September each year, the tax commissioner shall determine the total amount contributed to each fund under this section during the preceding eight months, any adjustments to prior months, and the cost to the department of taxation of administering the income tax refund contribution system during that eight-month period. The commissioner shall make an additional determination no later than the thirty-first day of January of each year of the total amount contributed to each fund under this section during the preceding four calendar months, any adjustments to prior years made during that four-month period, and the cost to the department of taxation of administering the income tax contribution system during that period. The cost of administering the income tax contribution system shall be certified by the tax commissioner to the director of budget and management, who shall transfer an amount equal to one-sixth of such administrative costs from each of the six funds to the income tax contribution fund, which is hereby created, provided that the moneys that the department receives to pay the cost of administering the income tax refund contribution system in any year shall not exceed two and one-half per cent of the total amount contributed under that system during that year.

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

(F) The general assembly may authorize taxpayer refund contributions to no more than six 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, 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.

(G)(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 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.

The Legislative Service Commission presents the text of this section as a composite of the section as amended by multiple acts of the General Assembly. This presentation recognizes the principle stated in R.C. 1.52(B) that amendments are to be harmonized if reasonably capable of simultaneous operation.