

As Introduced

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Representatives Leland, Sprague

**Cosponsors: Representatives Boccieri, Boggs, Johnson, G., Ramos, Rogers,
Lepore-Hagan, Smith, K.**

A BILL

To amend section 5747.113 and to enact section 1
3701.265 of the Revised Code to allow taxpayers 2
to contribute all or a portion of their income 3
tax refunds to support improved cancer reporting 4
through the Ohio Cancer Incidence Surveillance 5
System Fund. 6

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

Section 1. That section 5747.113 be amended and section 7
3701.265 of the Revised Code be enacted to read as follows: 8

Sec. 3701.265. There is hereby created in the state 9
treasury the Ohio cancer incidence surveillance system fund, 10
which shall consist of money contributed to it under section 11
5747.113 of the Revised Code and of contributions made directly 12
to it. Any person may contribute directly to the fund in 13
addition to or independently of the income tax refund 14
contribution system established in section 5747.113 of the 15
Revised Code. 16

The director of health shall use money credited to the 17

fund to improve the completeness and timeliness of cancer 18
reporting in the state. In furtherance of this objective, the 19
director may use such money to support the Ohio cancer incidence 20
surveillance system required by section 3701.261 of the Revised 21
Code, provide training to hospitals and other reporting sources 22
that do not employ cancer registrars, employ cancer registrars 23
to actively search for cancer cases, increase opportunities for 24
electronic reporting of cancer cases, expand rapid case 25
ascertainment for specific projects, and support efforts to 26
report cancer cases within one year of diagnosis. 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 Ohio cancer incidence surveillance system fund 39
created in section 3701.265, or all of those funds may designate 40
on the taxpayer's income tax return the amount that the taxpayer 41
wishes to contribute to the fund or funds. A designated 42
contribution is irrevocable upon the filing of the return and 43
shall be made in the full amount designated if the refund found 44
due the taxpayer upon the initial processing of the taxpayer's 45
return, after any deductions including those required by section 46
5747.12 of the Revised Code, is greater than or equal to the 47
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 Ohio cancer incidence surveillance system fund were created 69
and the use of moneys from the income tax refund contribution 70
system established in this section. No person shall designate on 71
the person's income tax return any part of a refund claimed 72
under section 5747.11 of the Revised Code as a contribution to 73
any fund other than the natural areas and preserves fund, the 74
nongame and endangered wildlife fund, the military injury relief 75
fund, the Ohio history fund, the breast and cervical cancer 76
project income tax contribution fund, ~~or~~ the wishes for sick 77
children income tax contribution fund, or the Ohio cancer 78
incidence surveillance system fund. 79

(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 Ohio cancer incidence surveillance system 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-one-seventh~~ of such administrative costs from each of the ~~six-seven~~ 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. 111

(E) If the total amount contributed to a fund under this 112
section in each of two consecutive calendar years is less than 113
one hundred fifty thousand dollars, no person may designate a 114
contribution to that fund for any taxable year ending after the 115
last day of that two-year period. In such a case, the tax 116
commissioner shall remove the space dedicated to the fund on the 117
income tax return and the description of the fund in the 118
instructions accompanying the income tax return. 119

(F) The general assembly may authorize taxpayer refund 120
contributions to no more than ~~six~~seven funds under the income 121
tax refund contribution system established in this section. If 122
the general assembly authorizes income tax refund contributions 123
to a fund other than the natural areas and preserves fund, the 124
nongame and endangered wildlife fund, the military injury relief 125
fund, the Ohio history fund, the breast and cervical cancer 126
project income tax contribution fund, ~~or~~ the wishes for sick 127
children income tax contribution fund, or the Ohio cancer 128
incidence surveillance system fund, such contributions may be 129
authorized only for a period of two calendar years. 130

With the exception of the Ohio history fund, the general 131
assembly may authorize income tax refund contributions to a fund 132
only if all the money in the fund will be expended or 133
distributed by a state agency as defined in section 1.60 of the 134
Revised Code. 135

(G) (1) The director of natural resources, in January of 136
every odd-numbered year, shall report to the general assembly on 137
the effectiveness of the income tax refund contribution system 138
as it pertains to the natural areas and preserves fund and the 139
nongame and endangered wildlife fund. The report shall include 140

the amount of money contributed to each fund in each of the 141
previous five years, the amount of money contributed directly to 142
each fund in addition to or independently of the income tax 143
refund contribution system in each of the previous five years, 144
and the purposes for which the money was expended. 145

(2) The director of veterans services, the director of the 146
Ohio history connection, and the director of health, in January 147
of every odd-numbered year, each shall report to the general 148
assembly on the effectiveness of the income tax refund 149
contribution system as it pertains to the military injury relief 150
fund, the Ohio history fund, the breast and cervical cancer 151
project income tax contribution fund, ~~and~~ the wishes for sick 152
children income tax contribution fund, and the Ohio cancer 153
incidence surveillance system fund, respectively. The report 154
shall include the amount of money contributed to the fund in 155
each of the previous five years, the amount of money contributed 156
directly to the fund in addition to or independently of the 157
income tax refund contribution system in each of the previous 158
five years, and the purposes for which the money was expended. 159

Section 2. That existing section 5747.113 of the Revised 160
Code is hereby repealed. 161

Section 3. The amendment or enactment by this act of 162
sections 3701.265 and 5747.113 of the Revised Code applies to 163
taxable years beginning on or after January 1, 2016. 164

Section 4. Section 5747.113 of the Revised Code is 165
presented in this act as a composite of the section as amended 166
by both Am. Sub. H.B. 64 and Am. H.B. 141 of the 131st General 167
Assembly. The General Assembly, applying the principle stated in 168
division (B) of section 1.52 of the Revised Code that amendments 169
are to be harmonized if reasonably capable of simultaneous 170

operation, finds that the composite is the resulting version of	171
the section in effect prior to the effective date of the section	172
as presented in this act.	173