

**As Introduced**

**131st General Assembly**

**Regular Session**

**2015-2016**

**S. B. No. 219**

**Senator Hughes**

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

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**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