



OHIO LEGISLATIVE SERVICE COMMISSION

Bill Analysis

Sam Benham

H.B. 572

131st General Assembly
(As Introduced)

Reps. Leland and Sprague, Bocchieri, Boggs, G. Johnson, Ramos, Rogers, Lepore-Hagan, K. Smith

BILL SUMMARY

- Creates an income tax refund contribution check-off to support improved cancer reporting.

CONTENT AND OPERATION

Income tax refund contribution

The bill authorizes a taxpayer who is due a refund or who overpaid Ohio income tax to specify that all or part of the refund be paid to support the improvement of cancer reporting in Ohio. Contributions are credited to the Ohio Cancer Incidence Surveillance System Fund, which is created by the bill. Individuals may also contribute directly to the fund.¹ The bill states that the contributions may be made beginning with taxable years beginning in 2016.²

The Director of Health must use these contributions to improve the completeness and timeliness of cancer reporting in Ohio. For example, contributions may be used for any of the following:

- (1) Providing training to cancer reporting sources that do not employ cancer registrars;
- (2) Employing cancer registrars to actively search for cancer cases;

¹ R.C. 3701.265 and 5747.113.

² Section 3.

- (3) Increasing opportunities for electronic reporting of cancer cases;
- (4) Expanding rapid case ascertainment for specific projects;
- (5) Supporting efforts to report cancer cases within one year of diagnosis;
- (6) Supporting the Ohio Cancer Incidence Surveillance System.³

Created in 1997, the Ohio Cancer Incidence Surveillance System is a cancer reporting registry administered by the Director of Health. The System collects data on the incidence of certain types of cancers and other diseases for the purpose of determining whether such diseases correlate with environmental, nutritional, or other factors.⁴

Under continuing law, there are six income tax refund contributions or "check-offs": one for the benefit of the Natural Areas and Preserves Fund, one for the benefit of the Nongame and Endangered Wildlife Fund, one for the benefit of the Military Injury Relief Fund; one for the benefit of the Ohio History Connection, one for the benefit of the Breast and Cervical Cancer Project, and one for the benefit of a nonprofit organization that grants the wishes of minors diagnosed with a life-threatening medical condition.

As with continuing law's check-offs, the new check-off would authorize taxpayers to direct that all or part of their refund be credited to the new fund. The designation is made on the annual income tax return. The designation may not be revoked once it is made and the return is filed.⁵ The administrative costs of all check-offs would continue to be spread among the funds in equal portions; these costs are subtracted from the amounts contributed to the funds.

Current law states that no more than six income tax check-off funds may exist at any time, and there currently are six check-offs, and that any created in addition to those may last for only two years. The bill increases the number of check-offs to seven, including the proposed Ohio Cancer Incidence Surveillance System one, and exempts it from the two-year limit.⁶

³ R.C. 3701.265.

⁴ R.C. 3701.261, not in the bill.

⁵ R.C. 5747.113.

⁶ R.C. 5747.113(F).

HISTORY

ACTION

DATE

Introduced

05-17-16

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