



Ohio Legislative Service Commission

Bill Analysis

Mackenzie Damon

S.B. 219

131st General Assembly
(As Introduced)

Sens. Hughes, Schiavoni, Patton, LaRose, Yuko, Brown

BILL SUMMARY

- Authorizes taxpayers to contribute all or a portion of their Ohio income tax refund to a Metropark.

CONTENT AND OPERATION

Income tax refund check-off for Metroparks

The bill authorizes taxpayers to contribute all or a part of their Ohio income tax refund to a metropolitan park district ("Metropark"). On the taxpayer's return, the taxpayer must list the name of the Metropark to which the taxpayer wishes to contribute. The Metropark may use the contributions to acquire, maintain, and repair park facilities as necessary to ensure the health and safety of its patrons.

Under continuing law, there are six other income tax refund contributions or "check-offs." They benefit the Natural Areas and Preserves Fund, the Nongame and Endangered Wildlife Fund, the Military Injury Relief Fund, the Ohio Historical Society, the Breast and Cervical Cancer Project, and the Wishes for Sick Children Fund. Similar to these check-offs, the new check-off would authorize taxpayers to designate that all or part of their refund be credited to a Metropark. The designation may not be revoked once the designation is made and the return is filed.

The bill requires the Director of Natural Resources to distribute contributed funds to the selected Metroparks and to submit a biennial report to the General Assembly on the effectiveness of the check-off in January of every odd-numbered year. The report must include information about the amount of money contributed to each Metropark and how that money was spent. Each report must provide this information for each of the five preceding years.

The Department of Taxation is entitled to reimbursement for its costs of administering the check-offs. Under current law, reimbursement is paid from the six check-off funds in equal one-sixth shares. Under the bill, the reimbursement is divided in equal one-seventh shares among the six existing funds and the Metropolitan Park District Fund. As under current law, the reimbursement is limited to 2.5% of contributions.

Continuing law requires that any new check-off category created by the General Assembly be effective for no more than two years. The bill creates an exception to this rule for the Metropolitan Park District Fund, thereby allowing the Fund to exist beyond the two-year limit. Continuing law also sets a threshold level of contributions for a check-off to remain available to taxpayers: each fund must receive at least \$150,000 in check-offs in each year of every two-year period. The Metropark check-off will also be subject to this threshold.

Taxpayers may contribute their income tax refunds to a Metropark beginning with taxable years that begin in or after 2016.

HISTORY

ACTION	DATE
Introduced	10-05-15

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