



# Ohio Legislative Service Commission

## Bill Analysis

Mackenzie Damon

### S.B. 56

130th General Assembly  
(As Introduced)

**Sens.** Kearney, Sawyer, Turner

---

## BILL SUMMARY

- Requires the Department of Taxation to provide taxpayers the option of receiving their income tax refund in the form of a prepaid debit card.

---

## CONTENT AND OPERATION

### Income tax refund by prepaid debit card

The bill requires the Tax Commissioner to establish a program that provides taxpayers the option of receiving their income tax refund in the form of a prepaid debit card. Under the program, the Tax Commissioner must enter into an agreement with one or more prepaid debit card issuers that will supply the debit cards and credit the debit cards with specific refund amounts. Each such agreement must specify that taxpayers are responsible for any fees associated with the use of the cards.

Taxpayers may receive their refund as a prepaid debit card by indicating that selection on their income tax return. The bill requires that the income tax return specify each refund option available to taxpayers. The instructions accompanying the return must also describe the features of the prepaid debit card program, including any fees associated with receiving or using a card.<sup>1</sup>

Under current law, the Department may issue refunds by paper check or direct deposit. Taxpayers may also contribute all or part of a refund to the Natural Areas and Preserves Fund, Nongame and Endangered Wildlife Fund, Military Injury Relief Fund,

---

<sup>1</sup> R.C. 5747.114.

---

or Ohio Historical Society Income Tax Contribution Fund by checking the appropriate box on their income tax return.<sup>2</sup>

---

## HISTORY

ACTION	DATE
Introduced	02-25-13

S0056-i-130/ejs

---

<sup>2</sup> R.C. 126.35 and 5747.11; R.C. 5747.113 (not in bill).

