



Ohio Legislative Service Commission

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Fiscal Note & Local Impact Statement

Bill: Sub. [S.B. 303 of the 128th G.A.](#) **Date:** December 8, 2010
Status: As Reported by Senate State & Local Government & Veterans Affairs **Sponsor:** Sen. Wagoner

Local Impact Statement Procedure Required: No — No local cost

Contents: Establishes an income tax check-off for the Ohio Historical Society and requests a statue of Thomas Edison to represent Ohio in the National Statuary Hall Collection

State Fiscal Highlights

- The bill creates the Ohio Historical Society Income Tax Contribution Fund, which would receive revenue from a portion of income tax refunds donated by taxpayers, as well as private donations. Money in the fund would be used to support the public functions of the Historical Society.
- The Department of Taxation is responsible for administering three existing tax check-offs. Each of the three current tax check-off funds bears an equal portion (one-third) of the total costs of administering the check-offs. Once calculated, these amounts are then transferred from those funds into the Litter Control and Natural Resource Tax Administration Fund (Fund 4370), which is used by the Department of Taxation to administer the state's income tax contribution programs. Adding the Ohio Historical Society check-off would result in the division of these costs in four ways instead of three.
- Because tax booklets for the 2010 tax year have already been prepared, the Department of Taxation will incur additional costs to reprint 2010 tax booklets to reflect the addition of the Ohio Historical Society check-off.

Local Fiscal Highlights

- No direct fiscal effect on political subdivisions.

Detailed Fiscal Analysis

Income tax check-off for the Ohio Historical Society

The bill creates an income tax check-off that allows taxpayers to donate a portion of their refunds to the Ohio Historical Society (OHS). Under the bill, these donations would be deposited in the Ohio Historical Society Income Tax Contribution Fund, which is created by the bill. The bill also permits the fund to receive donations from sources other than the income tax check-off. The bill requires money in the fund to support the public functions of OHS as stipulated in section 149.30 of the Revised Code.

The bill also modifies the existing system for determining the costs of administering the new OHS check-off and the three existing income tax check-offs (for military injury relief, state nature preserves, and wildlife conservation). Under current law, up to 2.5% of the total revenue from the three existing check-offs is transferred to the Litter Control and Natural Resource Tax Administration Fund (Fund 4370) to cover the cost of administering the check-offs, with one-third of the total amount derived from each of the three check-off funds. Under the bill, this would change to one-fourth of the total revenue to reflect the addition of the OHS check-off.

Under the bill, the OHS check-off would be effective for tax year 2010, for which tax booklets have already been prepared. To implement the OHS check-off, the Department of Taxation would likely have to reprint 2010 tax booklets to include the new check-off option. This would result in additional printing costs.

Statue of Thomas Edison for the U.S. Capitol

The bill requests that the Congressional Joint Committee on the Library of Congress approve the replacement of Ohio's current statue of Governor William Allen with a new statue of Thomas Edison in the National Statuary Hall Collection at the United States Capitol. The Architect of the Capitol requires states to pay the cost of removing and replacing a statue, whether through public or private sources of funding. Currently, the Ohio Statuary Hall Commission is raising private funds to support these costs, and the project would not receive any state funding.