



Ohio Revised Code

Section 3701.602 Wishes for sick children income tax contribution fund.

Effective: September 30, 2021

Legislation: House Bill 110

(A) As used in this section, "eligible nonprofit corporation" means a nonprofit corporation that meets all of the following requirements:

(1) The nonprofit corporation is exempt from federal income taxation under subsection 501(c)(3) of the Internal Revenue Code.

(2) For at least ten years before September 29, 2015, the primary purpose of the nonprofit corporation, or the nonprofit corporation's predecessor in interest, has been granting the wishes of individuals under the age of eighteen who have been diagnosed with a life-threatening medical condition.

(3) The nonprofit corporation has spent at least two hundred fifty thousand dollars per year for each of the last three years in furtherance of the purpose described in division (A)(2) of this section.

(B) There is hereby created in the state treasury the wishes for sick children income tax contribution fund, which shall consist of money contributed to it under section 5747.113 of the Revised Code and of contributions made directly to it. Any person may contribute directly to the fund in addition to or independently of the income tax refund contribution system established in section 5747.113 of the Revised Code.

The department of health shall distribute all funds contributed under this section to an eligible nonprofit corporation that will use the contributions to grant the wishes of individuals who are under the age of eighteen, are residents of this state, and have been diagnosed with a life-threatening medical condition. Not later than six months after September 29, 2015, the department shall develop guidelines under which an eligible nonprofit corporation may apply to receive funding under this section.



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