

Sec. 120.521. (A) The state public defender shall establish a charitable, tax exempt foundation, named the Ohio ~~legal assistance~~ access to justice foundation, to actively solicit and accept gifts, bequests, donations, and contributions for use in providing financial assistance to legal aid societies, enhancing or improving the delivery of civil legal services to indigents, and operating the foundation. The Ohio ~~legal assistance~~ access to justice foundation shall deposit all gifts, bequests, donations, and contributions accepted by it into the ~~legal assistance~~ access to justice foundation fund established under this section. If the state public defender, pursuant to section 120.52 of the Revised Code as it existed prior to June 30, 1995, established a charitable, tax exempt foundation named the Ohio ~~legal assistance~~ access to justice foundation and if that foundation is in existence on the day before June 30, 1995, that foundation shall continue in existence and shall serve as the Ohio ~~legal assistance~~ access to justice foundation described in this section.

There is hereby established the ~~legal assistance~~ access to justice foundation fund, which shall be under the custody and control of the Ohio ~~legal assistance~~ access to justice foundation. The fund shall contain all moneys distributed to the Ohio ~~legal assistance~~ access to justice foundation pursuant to section 120.53 of the Revised Code and all gifts, bequests, donations, and contributions accepted by the Ohio ~~legal assistance~~ access to justice foundation under this section.

The Ohio ~~legal assistance~~ access to justice foundation shall distribute or use all moneys in the ~~legal assistance~~ access to justice foundation fund for the charitable public purpose of providing financial assistance to legal aid societies that provide civil legal services to indigents, enhancing or improving the delivery of civil legal services to indigents, and operating the foundation. The Ohio ~~legal assistance~~ access to justice foundation shall establish rules governing the administration of the ~~legal assistance~~ access to justice foundation fund.

The Ohio ~~legal assistance~~ access to justice foundation shall include, in the annual report it is required to make to the governor, the general assembly, and the supreme court pursuant to division (G)(2) of section 120.53 of the Revised Code, an audited financial statement on the distribution and use of the ~~legal assistance~~ access to justice foundation fund. No information contained in the statement shall identify or enable the identification of any person served by a legal aid society or in any way breach confidentiality.

Membership on the board of the Ohio ~~legal assistance~~ access to justice foundation does not constitute holding another public office and does not constitute grounds for resignation from the senate or house of representatives under section 101.26 of the Revised Code.

(B) A foundation is tax exempt for purposes of this section if the foundation is exempt from federal income taxation under subsection 501(a) of the "Internal Revenue Code of 1986," 100 Stat. 2085, 26 U.S.C. 501(a), as amended, and if the foundation has received from the internal revenue service a determination letter that is in effect stating that the foundation is exempt from federal income taxation under that subsection.