

STATE OF OKLAHOMA

2nd Session of the 43rd Legislature (1992)

COMMITTEE SUBSTITUTE  
FOR ENGROSSED  
HOUSE BILL NO. 2372

BY: JOHNSON (Glen), THOMAS,  
ROACH, TYLER and BOYD of  
the HOUSE

and

BROWN of the SENATE

COMMITTEE SUBSTITUTE AN ACT RELATING TO THE SALES TAX RELIEF ACT;  
AMENDING 68 O.S. 1991, SECTION 5013, WHICH RELATES TO THE FILING OF  
CLAIMS FOR RELIEF; MODIFYING PROCEDURES GOVERNING THE PROCESSING OF  
CERTAIN CLAIMS; TRANSFERRING CERTAIN DUTIES FROM THE OKLAHOMA TAX  
COMMISSION TO THE DEPARTMENT OF HUMAN SERVICES; REQUIRING  
COOPERATION BETWEEN THE DEPARTMENT OF HUMAN SERVICES AND THE  
OKLAHOMA TAX COMMISSION; PROVIDING FOR AN EFFECTIVE DATE; AND  
DECLARING AN EMERGENCY.

BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

SECTION 1. AMENDATORY 68 O.S. 1991, Section 5013, is  
amended to read as follows:

Section 5013. A. All claims for relief authorized by this act  
shall be received by and in the possession of the Oklahoma Tax  
Commission on or before June 30, 1991, for sales taxes paid for the  
calendar year 1990, and on or before June 30 each year thereafter  
for sales taxes paid for the preceding calendar year. Claimants

shall be allowed a direct credit against income taxes owed by such claimant to the State of Oklahoma for the amount of his claim, in which case such claim shall be filed with the claimant's income tax return on or before the 15th day of April following the close of the taxable year. In all cases where claimants have no income tax liability or where the sales tax relief authorized by this section exceeds the claimant's income tax liability, such claim, or any balance thereof, shall be paid out in the same manner and out of the same fund as refunds of income taxes are paid and so much of said fund as is necessary for such purposes is hereby appropriated.

B. 1. Sales tax relief for families receiving assistance pursuant to the federal program of aid to families with dependent children shall be transferred from the Oklahoma Tax Commission to the Department of Human Services as provided in this subsection for purposes of obtaining federal matching funds to increase the payments to recipients of aid to families with dependent children. The determination of the amount to be transferred by the Oklahoma Tax Commission shall be based on a statistical report prepared monthly by the Department of Human Services which identifies the number of recipients of aid to families with dependent children. The amount transferred shall equal one-twelfth (1/12) of the annual sales tax relief for all persons receiving assistance during the month of the report. The amount transferred shall be paid out of the Income Tax Withholding Refund Account of the Oklahoma Tax Commission.

2. Monies received from the Oklahoma Tax Commission shall be deposited in the Human Services Fund. Effective July 1, 1992, recipients of assistance pursuant to the federal program of aid to families with dependent children shall receive sales tax relief as a part of their monthly aid to families with dependent children.

C. All duties of the Oklahoma Tax Commission to make sales tax relief payments to recipients since January 1, 1992, of state

supplemental payments or medical assistance as patients in long-term care facilities who have received such supplemental payments or medical assistance throughout the calendar year are hereby transferred to the Department of Human Services. Receipt of such supplemental payments or medical assistance shall constitute automatic eligibility for sales tax relief under the provisions of the Sales Tax Relief Act. Sales tax relief payments to persons identified in this subsection shall be made as soon as practicable after the commencement of each calendar year. The Department of Human Services shall notify the Oklahoma Tax Commission of the total amount of the sales tax relief payments made in order that such sum may be transferred from the Income Tax Withholding Refund Account of the Commission to the Department.

D. For those individuals receiving assistance or state supplemental payments as provided in subsections B and C of this section, the Department of Human Services shall make the sales tax relief payment without the requirement of an additional application form.

E. To avoid duplication of payment, at the end of each calendar year, the Department of Human Services shall provide the Oklahoma Tax Commission with a list of the individuals who received sales tax relief from the Department. Persons receiving sales tax relief payments directly from the Department of Human Services shall not be entitled to additional sales tax relief payments from the Oklahoma Tax Commission.

F. The Department of Human Services and the Oklahoma Tax Commission shall work jointly to notify individuals receiving assistance or state supplemental payments from the Department of Human Services of their possible entitlement and right to apply for sales tax relief as provided for in the Sales Tax Relief Act.

SECTION 2. This act shall become effective July 1, 1992.

SECTION 3. It being immediately necessary for the preservation of the public peace, health and safety, an emergency is hereby declared to exist, by reason whereof this act shall take effect and be in full force from and after its passage and approval.

43-2-2127

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