

ENGROSSED HOUSE
BILL NO. 2372

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

and

BROWN of the SENATE

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. Effective July 1, 1992, sales tax relief that otherwise would be paid to 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 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. Effective July 1, 1992 the responsibility for making sales tax relief payments to persons receiving state supplemental payments for the aged, blind and disabled and medical assistance for patients

in long term care facilities shall be transferred to the Department of Human Services.

D. 1. For those individuals receiving assistance as provided in subsections B and C of this section who have received that assistance throughout the calendar year, the Department of Human Services shall make the annual sales tax relief payment without the requirement of an additional application form. Receipt of such assistance through the calendar year shall be construed to constitute automatic eligibility.

2. At the end of each calendar year the Department of Human Services shall provide the Oklahoma Tax Commission with a list of the individuals receiving the assistance provided for in subsections B and C of this section and the Oklahoma Tax Commission shall transfer the amount of money required to make the sales tax relief payments. Persons receiving payment directly through the Department of Human Services shall not be entitled to additional payments from the Oklahoma Tax Commission.

E. The Department of Human Services and the Oklahoma Tax Commission shall work jointly to notify individuals receiving assistance from the Department of Human Services of their possible entitlement and right to apply for the 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.

Passed the House of Representatives the 3rd day of March, 1992.

Speaker of the House of Representatives

Passed the Senate the ____ day of _____, 1992.

President of the Senate