

STATE OF OKLAHOMA

1st Session of the 43rd Legislature (1991)

SENATE BILL NO. 384

BY: SHURDEN

AS INTRODUCED

AN ACT RELATING TO REVENUE AND TAXATION; REQUIRING THAT STATE TAX FORMS CONTAIN CERTAIN DESIGNATION; PROVIDING FOR PAYMENT OF MONIES COLLECTED THEREBY; CREATING OKLAHOMA CRIME PREVENTION PROGRAM FUND; PROVIDING FOR APPROPRIATION AND EXPENDITURE OF MONIES IN FUND; SPECIFYING PURPOSE; PROVIDING PROCEDURE FOR REFUND; DECLARING LEGISLATIVE INTENT; REQUIRING CERTAIN REPORT; PROVIDING FOR CODIFICATION; AND PROVIDING AN EFFECTIVE DATE.

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

SECTION 1. NEW LAW A new section of law to be codified in the Oklahoma Statutes as Section 2368.1 of Title 68, unless there is created a duplication in numbering, reads as follows:

A. Each state individual income tax return form for tax years which begin after December 31, 1990, and each state corporate tax return form for tax years beginning after December 31, 1990, shall contain a designation as follows or shall contain similar wording as space allows on the tax return form:

Oklahoma Crime Prevention Program. Check if you wish to donate from your tax refund: ( ) \$2, ( ) \$5, or ( ) \$\_\_\_\_.

B. Except as otherwise provided for in this section, all monies generated pursuant to subsection A of this section shall be paid to the State Treasurer by the Oklahoma Tax Commission and placed to the credit of the Oklahoma Crime Prevention Program Fund.

C. There is hereby created in the State Treasury a revolving fund to be designated the "Oklahoma Crime Prevention Program Fund". The fund shall be a continuing fund, not subject to fiscal year limitations, and shall consist of all monies received under the provisions of this section. All monies accruing to the credit of said fund shall be appropriated by the Legislature for crime prevention programs in this state operated by the state or local governments. Expenditures from said fund shall be made upon warrants issued by the State Treasurer against claims filed as prescribed by law with the Director of State Finance for approval and payment.

D. If a taxpayer makes a donation pursuant to subsection A of this section in error, such taxpayer may file a claim for refund at any time within three (3) years from the due date of the tax return. Such claims shall be filed pursuant to the provisions of Section 2373 of Title 68 of the Oklahoma Statutes and, if allowed, shall be paid pursuant to the provisions of said section. Prior to the apportionment set forth in this section, an amount equal to the total amount of refunds made pursuant to this subsection during any one (1) year shall be deducted from the total donations received pursuant to this section during the following year and such amount deducted shall be paid to the State Treasurer and placed to the credit of the Income Tax Withholding Refund Account.

E. It is the intent of the Legislature to review the performance of the Oklahoma State Bureau of Investigation in the utilization of the monies received pursuant to the provisions of this section. The Oklahoma State Bureau of Investigation shall submit an annual report to the President Pro Tempore of the Senate

and the Speaker of the House of Representatives which shall include the amount of money deposited to the Oklahoma Crime Prevention Program Fund each year, the amounts and types of and return on investments made pursuant to the provisions of this section and the number and types of programs funded by the Oklahoma Crime Prevention Program Fund.

SECTION 2. This act shall become effective September 1, 1991.

43-1-328

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