ENGROSSED SENATE
BILL NO. 1343

By: Long of the Senate

and

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An Act relating to revenue and taxation; requiring that state tax forms contain certain provision for donation for Oklahoma Animal Adoption Revolving Fund and Oklahoma School for the Deaf/Oklahoma School for the Blind Revolving Fund; providing for payment of monies collected thereby; creating funds and providing for budgeting and expenditure thereof; providing procedure for refund; 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, 2000, and each state corporate tax return form for tax years beginning after December 31, 2000, shall contain a provision as follows or shall contain similar wording as space allows on the tax return form:

Oklahoma Animal Adoption Revolving Fund. 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 Animal Adoption Revolving Fund created in subsection C of this section.

C. There is hereby created in the State Treasury a revolving fund for the State Department of Agriculture to be designated the "Oklahoma Animal Adoption Revolving Fund". The fund shall be a continuing fund, not subject to fiscal year limitations, and shall

consist of all monies apportioned to the fund pursuant to the provisions of this section. All monies accruing to the credit of the fund are hereby appropriated and may be budgeted and expended by the State Department of Agriculture for the purpose of making grants to animal shelters operated by municipalities or counties of this state or by private nonprofit animal shelters which are not affiliated with an organization operating animal shelters in other states. Such grants shall be awarded annually by the Board of Agriculture to eligible shelters for the exclusive purpose of promoting adoption of animals. Grants shall only be awarded to those shelters which:

1. Hold healthy animals for a minimum of seven (7) days;

2. Make all reasonable efforts to reunite animals with their owner; and

3. Have or are making all reasonable efforts to achieve a rate of adoption of healthy animals of one hundred percent (100%).

Expenditures from the 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. 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.

SECTION 2. NEW LAW A new section of law to be codified in the Oklahoma Statutes as Section 2368.2 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, 2000, and each state corporate tax return form for tax years beginning after December 31, 2000, shall contain a provision as follows or shall contain similar wording as space allows on the tax return form:

Oklahoma School for the Deaf/Oklahoma School for the Blind. 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 School for the Deaf/Oklahoma School for the Blind Revolving Fund created in subsection C of this section.

C. There is hereby created in the State Treasury a revolving fund for the State Department of Rehabilitation Services to be designated the "Oklahoma School for the Deaf/Oklahoma School for the Blind Revolving Fund". The fund shall be a continuing fund, not subject to fiscal year limitations, and shall consist of all monies apportioned to the fund pursuant to the provisions of this section. All monies accruing to the credit of the fund are hereby appropriated and may be budgeted and expended by the State Department of Rehabilitation Services for the purpose of furthering programs at the Oklahoma School for the Deaf and the Oklahoma School for the Blind. Such monies shall be equally divided between programs serving students at the Oklahoma School for the Deaf and programs serving students at the Oklahoma School for the Blind. Expenditures from the 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. 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.

SECTION 3. This act shall become effective November 1, 2000.

Passed the Senate the 13th day of March, 2000.

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President of the Senate

Passed the House of Representatives the ____ day of _____, 2000.

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Speaker of the House of Representatives