

CS for SB 1343

1 THE STATE SENATE
2 Monday, February 28, 2000

3 Committee Substitute for
4 Senate Bill No. 1343

5 COMMITTEE SUBSTITUTE FOR SENATE BILL NO. 1343 - By: LONG of the
6 Senate and LEIST of the House.

7 An Act relating to revenue and taxation; requiring that
8 state tax forms contain certain provision for donation for
9 Oklahoma Animal Adoption Revolving Fund and Oklahoma School
10 for the Deaf/Oklahoma School for the Blind Revolving Fund;
11 providing for payment of monies collected thereby; creating
12 funds and providing for budgeting and expenditure thereof;
13 providing procedure for refund; providing for codification;
14 and providing an effective date.

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

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

19 A. Each state individual income tax return form for tax years
20 which begin after December 31, 2000, and each state corporate tax
21 return form for tax years beginning after December 31, 2000, shall
22 contain a provision as follows or shall contain similar wording as
23 space allows on the tax return form:

24 Oklahoma Animal Adoption Revolving Fund. Check if you wish to
25 donate from your tax refund: () \$2, () \$5, or () \$_____.

26 B. Except as otherwise provided for in this section, all monies
27 generated pursuant to subsection A of this section shall be paid to

1 the State Treasurer by the Oklahoma Tax Commission and placed to the
2 credit of the Oklahoma Animal Adoption Revolving Fund created in
3 subsection C of this section.

4 C. There is hereby created in the State Treasury a revolving
5 fund for the Department of Agriculture to be designated the
6 "Oklahoma Animal Adoption Revolving Fund". The fund shall be a
7 continuing fund, not subject to fiscal year limitations, and shall
8 consist of all monies apportioned to the fund pursuant to the
9 provisions of this section. All monies accruing to the credit of
10 the fund are hereby appropriated and may be budgeted and expended by
11 the State Department of Agriculture for the purpose of making grants
12 to animal shelters operated by municipalities or counties of this
13 state or by private nonprofit animal shelters which are not
14 affiliated with an organization operating animal shelters in other
15 states. Such grants shall be awarded annually by the Board of
16 Agriculture to eligible shelters for the exclusive purpose of
17 promoting adoption of animals. Grants shall only be awarded to
18 those shelters which:

- 19 1. Hold healthy animals for a minimum of seven (7) days;
- 20 2. Make all reasonable efforts to reunite animals with their
21 owner; and
- 22 3. Have or are making all reasonable efforts to achieve a rate
23 of adoption of healthy animals of one hundred percent (100%).

1 Expenditures from the fund shall be made upon warrants issued by
2 the State Treasurer against claims filed as prescribed by law with
3 the Director of State Finance for approval and payment.

4 D. If a taxpayer makes a donation pursuant to subsection A of
5 this section in error, such taxpayer may file a claim for refund at
6 any time within three (3) years from the due date of the tax return.
7 Such claims shall be filed pursuant to the provisions of Section
8 2373 of Title 68 of the Oklahoma Statutes. Prior to the
9 apportionment set forth in this section, an amount equal to the
10 total amount of refunds made pursuant to this subsection during any
11 one (1) year shall be deducted from the total donations received
12 pursuant to this section during the following year and such amount
13 deducted shall be paid to the State Treasurer and placed to the
14 credit of the Income Tax Withholding Refund Account.

15 SECTION 2. NEW LAW A new section of law to be codified in
16 the Oklahoma Statutes as Section 2368.2 of Title 68, unless there is
17 created a duplication in numbering, reads as follows:

18 A. Each state individual income tax return form for tax years
19 which begin after December 31, 2000, and each state corporate tax
20 return form for tax years beginning after December 31, 2000, shall
21 contain a provision as follows or shall contain similar wording as
22 space allows on the tax return form:

1 Oklahoma School for the Deaf/Oklahoma School for the Blind.
2 Check if you wish to donate from your tax refund: () \$2, () \$5,
3 or () \$____.

4 B. Except as otherwise provided for in this section, all monies
5 generated pursuant to subsection A of this section shall be paid to
6 the State Treasurer by the Oklahoma Tax Commission and placed to the
7 credit of the Oklahoma School for the Deaf/Oklahoma School for the
8 Blind Revolving Fund created in subsection C of this section.

9 C. There is hereby created in the State Treasury a revolving
10 fund for the State Department of Rehabilitation Services to be
11 designated the "Oklahoma School for the Deaf/Oklahoma School for the
12 Blind Revolving Fund". The fund shall be a continuing fund, not
13 subject to fiscal year limitations, and shall consist of all monies
14 apportioned to the fund pursuant to the provisions of this section.
15 All monies accruing to the credit of the fund are hereby
16 appropriated and may be budgeted and expended by the State
17 Department of Rehabilitation Services for the purpose of furthering
18 programs at the Oklahoma School for the Deaf and the Oklahoma School
19 for the Blind. Such monies shall be equally divided between
20 programs serving students at the Oklahoma School for the Deaf and
21 programs serving students at the Oklahoma School for the Blind.
22 Expenditures from the fund shall be made upon warrants issued by the

1 State Treasurer against claims filed as prescribed by law with the
2 Director of State Finance for approval and payment.

3 D. If a taxpayer makes a donation pursuant to subsection A of
4 this section in error, such taxpayer may file a claim for refund at
5 any time within three (3) years from the due date of the tax return.
6 Such claims shall be filed pursuant to the provisions of Section
7 2373 of Title 68 of the Oklahoma Statutes. Prior to the
8 apportionment set forth in this section, an amount equal to the
9 total amount of refunds made pursuant to this subsection during any
10 one (1) year shall be deducted from the total donations received
11 pursuant to this section during the following year and such amount
12 deducted shall be paid to the State Treasurer and placed to the
13 credit of the Income Tax Withholding Refund Account.

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

15 COMMITTEE REPORT BY: COMMITTEE ON FINANCE, dated 2-22-00 - DO PASS,
16 As Amended.