

SB 549

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**THE STATE SENATE**  
**Monday, February 17, 2003**

**Senate Bill No. 549**

SENATE BILL NO. 549 - By: MORGAN and GUMM of the Senate and CAREY of the House.

An Act relating to revenue and taxation; requiring state income tax return forms to contain certain provisions; providing for donations from income tax refunds for support of common schools, road and highway maintenance and the Medicaid program; providing for deposit of certain monies; creating certain revolving funds and providing for expenditures therefrom; providing procedures if taxpayer makes donation in error; 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 2368.5 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, 2003, and each state corporate tax return form for tax years beginning after December 31, 2003, shall contain a provision to allow a donation from a tax refund for the benefit of the common schools of this state, as follows:

Support of Oklahoma Common Schools. 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

1 credit of the Income Tax Checkoff Revolving Fund for the Support of  
2 Oklahoma Common Schools created in subsection C of this section.

3 C. There is hereby created in the State Treasury a revolving  
4 fund for the State Department of Education to be designated the  
5 "Income Tax Checkoff Revolving Fund for the Support of Oklahoma  
6 Common Schools". The fund shall be a continuing fund, not subject  
7 to fiscal year limitations, and shall consist of all monies  
8 apportioned to the fund pursuant to the provisions of this section.  
9 All monies accruing to the credit of the fund are hereby  
10 appropriated and may be budgeted and expended by the State  
11 Department of Education for the purpose of funding common education  
12 in this state. Such monies shall be apportioned as and in the  
13 manner that state aid is provided to the common schools of this  
14 state. Expenditures from the fund shall be made upon warrants  
15 issued by the State Treasurer against claims filed as prescribed by  
16 law with the Director of State Finance for approval and payment.

17 D. If a taxpayer makes a donation pursuant to subsection A of  
18 this section in error, such taxpayer may file a claim for refund at  
19 any time within three (3) years from the due date of the tax return.  
20 Such claims shall be filed pursuant to the provisions of Section  
21 2373 of Title 68 of the Oklahoma Statutes. Prior to the  
22 apportionment set forth in this section, an amount equal to the  
23 total amount of refunds made pursuant to this subsection during any

1 one (1) year shall be deducted from the total donations received  
2 pursuant to this section during the following year and such amount  
3 deducted shall be paid to the State Treasurer and placed to the  
4 credit of the Income Tax Withholding Refund Account.

5 SECTION 2. NEW LAW A new section of law to be codified  
6 in the Oklahoma Statutes as Section 2368.6 of Title 68, unless there  
7 is created a duplication in numbering, reads as follows:

8 A. Each state individual income tax return form for tax years  
9 which begin after December 31, 2003, and each state corporate tax  
10 return form for tax years beginning after December 31, 2003, shall  
11 contain a provision to allow a donation from a tax refund for the  
12 benefit of maintenance of the roads and highways in this state, as  
13 follows:

14 Support of Oklahoma Road and Highway Maintenance. Check if you  
15 wish to donate from your tax refund: ( ) \$2, ( ) \$5, or ( ) \$\_\_\_\_.

16 B. Except as otherwise provided for in this section, all monies  
17 generated pursuant to subsection A of this section shall be paid to  
18 the State Treasurer by the Oklahoma Tax Commission and placed to the  
19 credit of the Income Tax Checkoff Revolving Fund for the Support of  
20 Oklahoma Road and Highway Maintenance created in subsection C of  
21 this section.

22 C. There is hereby created in the State Treasury a revolving  
23 fund for the Department of Transportation to be designated the

1 "Income Tax Checkoff Revolving Fund for the Support of Oklahoma Road  
2 and Highway Maintenance". The fund shall be a continuing fund, not  
3 subject to fiscal year limitations, and shall consist of all monies  
4 apportioned to the fund pursuant to the provisions of this section.  
5 All monies accruing to the credit of the fund are hereby  
6 appropriated and may be budgeted and expended by the Department of  
7 Transportation for the purpose of funding road and highway  
8 maintenance in this state. Such monies shall be apportioned as and  
9 in a manner specified by the State Transportation Commission.  
10 Expenditures from the fund shall be made upon warrants issued by the  
11 State Treasurer against claims filed as prescribed by law with the  
12 Director of State Finance for approval and payment.

13 D. If a taxpayer makes a donation pursuant to subsection A of  
14 this section in error, such taxpayer may file a claim for refund at  
15 any time within three (3) years from the due date of the tax return.  
16 Such claims shall be filed pursuant to the provisions of Section  
17 2373 of Title 68 of the Oklahoma Statutes. Prior to the  
18 apportionment set forth in this section, an amount equal to the  
19 total amount of refunds made pursuant to this subsection during any  
20 one (1) year shall be deducted from the total donations received  
21 pursuant to this section during the following year and such amount  
22 deducted shall be paid to the State Treasurer and placed to the  
23 credit of the Income Tax Withholding Refund Account.

1 SECTION 3. NEW LAW A new section of law to be codified  
2 in the Oklahoma Statutes as Section 2368.7 of Title 68, unless there  
3 is created a duplication in numbering, reads as follows:

4 A. Each state individual income tax return form for tax years  
5 which begin after December 31, 2003, and each state corporate tax  
6 return form for tax years beginning after December 31, 2003, shall  
7 contain a provision to allow a donation from a tax refund for the  
8 benefit of the Medicaid program of this state, as follows:

9 Support of Oklahoma Medicaid Program. Check if you wish to  
10 donate from your tax refund: ( ) \$2, ( ) \$5, or ( ) \$\_\_\_\_\_.

11 B. Except as otherwise provided for in this section, all monies  
12 generated pursuant to subsection A of this section shall be paid to  
13 the State Treasurer by the Oklahoma Tax Commission and placed to the  
14 credit of the Income Tax Checkoff Revolving Fund for the Support of  
15 the Oklahoma Medicaid Program created in subsection C of this  
16 section.

17 C. There is hereby created in the State Treasury a revolving  
18 fund for the Oklahoma Health Care Authority to be designated the  
19 "Income Tax Checkoff Revolving Fund for the Support of the Oklahoma  
20 Medicaid Program". The fund shall be a continuing fund, not subject  
21 to fiscal year limitations, and shall consist of all monies  
22 apportioned to the fund pursuant to the provisions of this section.  
23 All monies accruing to the credit of the fund are hereby

1 appropriated and may be budgeted and expended by the Oklahoma Health  
2 Care Authority for the purpose of funding the Medicaid program in  
3 this state. Such monies shall be apportioned as and in the manner  
4 specified by the Oklahoma Health Care Authority. Expenditures from  
5 the fund shall be made upon warrants issued by the State Treasurer  
6 against claims filed as prescribed by law with the Director of State  
7 Finance for approval and payment.

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

19 SECTION 4. This act shall become effective November 1, 2003.

20 COMMITTEE REPORT BY: COMMITTEE ON FINANCE, dated 2-11-03 - DO PASS,  
21 As Coauthored.