

STATE OF OKLAHOMA

2nd Session of the 49th Legislature (2004)

HOUSE BILL HB2129:

Carey

AS INTRODUCED

An Act relating to revenue and taxation; authorizing income tax check off for support of training of court appointed special advocates; creating Income Tax Checkoff Revolving Fund for the Training of Court Appointed Special Advocates; prescribing procedures for apportionment of revenues; prescribing procedures for payment of funds; providing for refund claim procedures; 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 2368.11 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, 2004, and each state corporate tax return form for tax years beginning after December 31, 2004, shall contain a provision to allow a donation from a tax refund for the benefit of programs to train volunteers as court appointed special advocates, as follows:

Support of Programs for Training of Volunteers to act as Court Appointed Special Advocates for Abused or Neglected Children. 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 Income Tax Checkoff Revolving Fund for the Training of

Court Appointed Special Advocates created in subsection C of this section.

C. There is hereby created in the State Treasury a revolving fund for the Department of Human Services to be designated the "Income Tax Checkoff Revolving Fund for the Training of Court Appointed Special Advocates". 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 Department of Human Services for the purpose of providing training for court appointed special advocates for abused and neglected children. The Fund shall be available for expenses incurred by Oklahoma CASA Association, Inc. 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. This act shall become effective January 1, 2005.

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