

STATE OF OKLAHOMA

1st Session of the 50th Legislature (2005)

COMMITTEE SUBSTITUTE  
FOR  
HOUSE BILL NO. 1331

By: Reynolds

COMMITTEE SUBSTITUTE

An Act relating to revenue and taxation; amending 68 O.S. 2001, Section 5013, which relates to sales tax relief; modifying requirement related to filing of claim for refund; and providing an effective date.

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

SECTION 1. AMENDATORY 68 O.S. 2001, Section 5013, is amended to read as follows:

Section 5013. A. All claims for relief authorized by the Sales Tax Relief Act shall be received by and in the possession of the Oklahoma Tax Commission on or before June 30 of each year for sales taxes paid for the preceding calendar year. Claimants shall be allowed a direct credit against income taxes owed by such claimant to the State of Oklahoma for the amount of such claim, in which case such claim shall be filed with the ~~claimant's~~ income tax return of the claimant on or before April 15 following the close of the taxable year, unless the claimant has been granted an extension of time in order to file an income tax return, in which case the claim may be filed with the return filed pursuant to the extension. In all cases where claimants have no income tax liability or where the sales tax relief authorized by this section exceeds the ~~claimant's~~ income tax liability of the claimant, such claim, or any balance thereof, shall be paid out in the same manner and out of the same fund as refunds of income taxes are paid and so much of said fund as is necessary for such purposes is hereby appropriated.

1 B. 1. Sales tax relief for families receiving assistance  
2 pursuant to the federal program of Temporary Aid to Needy Families  
3 shall be transferred from the Oklahoma Tax Commission to the  
4 Department of Human Services as provided in this subsection for  
5 purposes of obtaining federal matching funds to increase the  
6 payments to recipients of Temporary Aid to Needy Families. The  
7 determination of the amount to be transferred by the Oklahoma Tax  
8 Commission shall be based on a statistical report prepared monthly  
9 by the Department of Human Services which identifies the number of  
10 recipients of Temporary Aid to Needy Families. The amount  
11 transferred shall equal one-twelfth (1/12) of the annual sales tax  
12 relief for all persons receiving assistance during the month of the  
13 report. The amount transferred shall be paid out of the Income Tax  
14 Withholding Refund Account of the Tax Commission.

15 2. Monies received from the Tax Commission shall be deposited  
16 in the Human Services Fund. Recipients of assistance pursuant to  
17 the federal program of Temporary Aid to Needy Families shall receive  
18 sales tax relief as a part of their monthly Temporary Aid to Needy  
19 Families.

20 C. All duties of the Tax Commission to make sales tax relief  
21 payments to recipients since January 1, 1992, of state supplemental  
22 payments or medical assistance as patients in long-term care  
23 facilities who have received such supplemental payments or medical  
24 assistance throughout the calendar year are hereby transferred to  
25 the Department of Human Services. Receipt of such supplemental  
26 payments or medical assistance shall constitute automatic  
27 eligibility for sales tax relief under the provisions of the Sales  
28 Tax Relief Act. Sales tax relief payments to persons identified in  
29 this subsection shall be made as soon as practicable after the  
30 commencement of each calendar year. The Department of Human  
31 Services shall notify the Tax Commission of the total amount of the  
32 sales tax relief payments made in order that such sum may be

1 transferred from the Income Tax Withholding Refund Account of the  
2 Tax Commission to the Department.

3 D. For those individuals receiving assistance or state  
4 supplemental payments as provided in subsections B and C of this  
5 section, the Department of Human Services shall make the sales tax  
6 relief payment without the requirement of an additional application  
7 form.

8 E. To avoid duplication of payment, at the end of each calendar  
9 year, the Department of Human Services shall provide the Tax  
10 Commission with a list of the individuals who received sales tax  
11 relief from the Department. Persons receiving sales tax relief  
12 payments directly from the Department of Human Services shall not be  
13 entitled to additional sales tax relief payments from the Tax  
14 Commission.

15 F. The Department of Human Services and the Tax Commission  
16 shall work jointly to notify individuals receiving assistance or  
17 state supplemental payments from the Department of Human Services of  
18 their possible entitlement and right to apply for sales tax relief  
19 as provided for in the Sales Tax Relief Act.

20 SECTION 2. This act shall become effective January 1, 2006.

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