

STATE OF OKLAHOMA

2nd Session of the 50th Legislature (2006)

COMMITTEE SUBSTITUTE  
FOR  
HOUSE BILL NO. 2437

By: Hamilton

COMMITTEE SUBSTITUTE

An Act relating to revenue and taxation; providing income tax credit for donations to the Domestic Abuse Prevention Taxpayer Support Fund; limiting amount of credit; creating the Domestic Abuse Prevention Taxpayer Support Fund; allowing Office of the Attorney General to distribute monies in fund; setting forth requirements for application for funds; specifying method of payment of funds; providing income tax credit for donations to the Crisis Pregnancy and Abortion Prevention Taxpayer Support Fund; limiting amount of credit; creating the Crisis Pregnancy and Abortion Prevention Taxpayer Support Fund; allowing Department of Human Services to distribute monies in fund; setting forth requirements for application for funds; specifying method of payment of funds; providing income tax credit for donations to the Adult Day Care Expense Taxpayer Support Fund; limiting amount of credit; creating the Adult Day Care Expense Taxpayer Support Fund; allowing Department of Human Services to distribute monies in fund; setting forth requirements for application for funds; specifying method of payment of funds; 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 2357.301 of Title 68, unless there is created a duplication in numbering, reads as follows:

A. For taxable years beginning after December 31, 2006, there shall be allowed as a nonrefundable credit against the tax imposed pursuant to Section 2355 of Title 68 of the Oklahoma Statutes in an amount not to exceed Twenty-five Dollars (\$25.00) for cash contributions made to the Domestic Abuse Prevention Taxpayer Support Fund created in subsection B of this section.

B. There is hereby created in the State Treasury a revolving fund to be designated the "Domestic Abuse Prevention Taxpayer Support Fund". The fund shall be a continuing fund, not subject to fiscal year limitations, and shall consist of all monies donated to the fund.

C. All monies accruing to the credit of the Domestic Abuse Prevention Taxpayer Support Fund are hereby appropriated and may be budgeted and expended by the Office of the Attorney General in a pro rata share to all organizations in this state that provide shelter for victims of domestic violence or that operate rape crisis centers.

D. To apply for and receive the funds available through the Domestic Abuse Prevention Taxpayer Support Program, an organization must deliver to the Office of the Attorney General an affidavit signed by a duly appointed representative of the organization that states the following:

1. The organization is a nonprofit organization;
2. The organization does not discriminate for any reason, including, but not limited to, race, marital status, gender, religion, national origin, handicap or age;
3. The organization provides shelter for women who have been the victim of domestic violence or provide support services or counseling for women who have been the victim of a rape;
4. The organization does not charge women for any services received; and
5. The organization understands that no funds may be used for administrative expenses, legal expenses, or capital expenditures.

E. Expenditures from the Domestic Abuse Prevention Taxpayer Support 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.

SECTION 2. NEW LAW A new section of law to be codified in the Oklahoma Statutes as Section 2357.302 of Title 68, unless there is created a duplication in numbering, reads as follows:

A. For taxable years beginning after December 31, 2006, there shall be allowed as a nonrefundable credit against the tax imposed pursuant to Section 2355 of Title 68 of the Oklahoma Statutes in an amount not to exceed Twenty-five Dollars (\$25.00) for cash contributions made to the Crisis Pregnancy and Abortion Prevention Taxpayer Support Fund created in subsection B of this section.

B. There is hereby created in the State Treasury a revolving fund to be designated the "Crisis Pregnancy and Abortion Prevention Taxpayer Support Fund". The fund shall be a continuing fund, not subject to fiscal year limitations, and shall consist of all monies donated to the fund.

C. All monies accruing to the credit of the Crisis Pregnancy and Abortion Prevention Taxpayer Support Fund are hereby appropriated and may be budgeted and expended by the Department of Human Services in a pro rata share to all organizations in this state that provide crisis counseling and care for women facing crisis pregnancies that are exploring alternatives to abortion.

D. To apply for and receive the funds available through the Crisis Pregnancy and Abortion Prevention Taxpayer Support Program, an organization must deliver to the Department of Human Services an affidavit signed by a duly appointed representative of the organization that states the following:

1. The organization is a nonprofit organization;
2. The organization does not discriminate for any reason, including, but not limited to, race, marital status, gender, religion, national origin, handicap or age;
3. The organization is not involved or associated with any abortion activities, including counseling for or referrals to

abortion clinics, providing medical abortion-related procedures, or pro-abortion advertising;

4. The organization does not charge women for any services received; and

5. The organization understands that no funds may be used for administrative expenses, legal expenses, or capital expenditures.

E. Expenditures from the Crisis Pregnancy and Abortion Prevention Taxpayer Support 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.

SECTION 3. NEW LAW A new section of law to be codified in the Oklahoma Statutes as Section 2357.303 of Title 68, unless there is created a duplication in numbering, reads as follows:

A. For taxable years beginning after December 31, 2006, there shall be allowed as a nonrefundable credit against the tax imposed pursuant to Section 2355 of Title 68 of the Oklahoma Statutes in an amount not to exceed Twenty-five Dollars (\$25.00) for cash contributions made to the Adult Day Care Expense Taxpayer Support Fund created in subsection B of this section.

B. There is hereby created in the State Treasury a revolving fund to be designated the "Adult Day Care Expense Taxpayer Support Fund". The fund shall be a continuing fund, not subject to fiscal year limitations, and shall consist of all monies donated to the fund.

C. All monies accruing to the credit of the Adult Day Care Expense Taxpayer Support Fund are hereby appropriated and may be budgeted and expended by the Department of Human Services for the purposes of providing assistance to qualified persons who provide care and support and who incur otherwise unreimbursed expenses in order to provide care and support for adults with disabilities, elderly persons, or other adults with special needs who depend upon family members or other uncompensated caregivers for support.

D. To apply for and receive the funds available through the Adult Day Care Expense Taxpayer Support Program, an individual must establish to the satisfaction of the Department of Human Services that:

1. The individual making claim for payment is authorized to provide care and support for an adult with a disability, an elderly person or an adult with special needs who depends upon family members or other uncompensated caregivers for support;

2. The individual making claim for payment has incurred an unreimbursed expense of at least Twenty-five Dollars (\$25.00) during the calendar month for which the claim is made;

3. The adult person for whom the care of support is provided is either disabled, elderly or an adult with special needs who depends, in whole or in part, upon family members or other uncompensated caregivers for support; and

4. The claim for reimbursement meets such criteria for reimbursement as the Department of Human Services may, by rule, establish.

E. Expenditures from the Adult Day Care Expense Taxpayer Support 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.

SECTION 4. This act shall become effective January 1, 2007.

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