

EHB 1780

THE STATE SENATE
Wednesday, April 13, 2005

ENGROSSED

House Bill No. 1780

As Amended

6 ENGROSSED HOUSE BILL NO. 1780 - By: ROUSSELOT, CALVEY, HYMAN,
7 KIESEL, ROAN, SHOEMAKE, ADKINS, ARMES, ASKINS, AUFFET, BALKMAN,
8 BANZ, BENGE, BILLY, BINGMAN, BLACKBURN, BLACKWELL, BRADDOCK,
9 BRANNON, BROWN, CAREY, CARGILL, CASE, COODY, COOKSEY, COVEY, COX,
10 DANK, DENNEY, DePUE, DEUTSCHENDORF, DeWITT, DORMAN, DUNCAN, EDDINS,
11 ELLIS, GILBERT, GLENN, HAMILTON, HARRISON, HASTINGS, HICKMAN, HIETT,
12 HILLIARD, INGMIRE, JACKSON, JETT, JOHNSON, JONES, KERN, LAMONS,
13 LIEBMANN, LINDLEY, LIOTTA, MARTIN, MASS, McCARTER, McDANIEL,
14 McMULLEN, McPEAK, MILLER (Doug), MILLER (Ken), MILLER (Ray), MORGAN
15 (Danny), MORGAN (Fred), MORRISSETTE, NANCE, NATIONS, NEWPORT, PERRY,
16 PETERS, PETERSON (Pam), PETERSON (Ron), PIATT, PLUNK, PRUETT,
17 REYNOLDS, RICHARDSON, ROGGOW, SHELTON, SHERRER, SHUMATE, SMALIGO,
18 SMITHSON, STAGGS, STEELE, SULLIVAN, SWEEDEN, TERRILL, THOMPSON,
19 TIBBS, TOURE, TREBILCOCK, TURNER, WALKER, WESSELHOFT, WILT,
20 WINCHESTER, WORTHEN, WRIGHT and YOUNG of the House and EASLEY, BASS
21 and LEFTWICH of the Senate.

22 [**revenue and taxation - Oklahoma National Guard Relief**
23 **Program - income tax checkoff - codification - effective**
24 **date**]

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

26 SECTION 1. NEW LAW A new section of law to be codified
27 in the Oklahoma Statutes as Section 237 of Title 44, unless there is
28 created a duplication in numbering, reads as follows:

29 A. The Military Department of the State of Oklahoma shall
30 create the Oklahoma National Guard Relief Program. This program is
31 being created for the purpose of providing financial relief for

1 approved expenses to qualified members of the Oklahoma National
2 Guard.

3 B. A review board shall be created for purposes of accepting
4 applications for relief and distributing monies accrued to those
5 members with qualifying expenses. The board shall consist of:

6 1. The Adjutant General;

7 2. The Commanding Sergeant Major of the Army National Guard;

8 and

9 3. The Chief Master Sergeant of the Air National Guard.

10 C. Procedures for meetings, qualifying expenses, approvals, and
11 minimum criteria for accepting applications shall be developed by
12 the review board.

13 SECTION 2. NEW LAW A new section of law to be codified
14 in the Oklahoma Statutes as Section 2368.14 of Title 68, unless
15 there is created a duplication in numbering, reads as follows:

16 A. Each state individual income tax return form for tax years
17 which begin after December 31, 2004, and each state corporate tax
18 return form for tax years beginning after December 31, 2004, shall
19 contain a provision to allow a donation from a tax refund for the
20 benefit of providing financial relief to qualified members of the
21 Oklahoma National Guard, as follows:

1 Support of the Oklahoma National Guard Relief Program. Check if
2 you wish to donate from your tax refund: () \$2, () \$5, or ()
3 \$____.

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 Income Tax Checkoff Revolving Fund for the Support of
8 the Oklahoma National Guard Relief Program created in subsection C
9 of this section.

10 C. There is hereby created in the State Treasury a revolving
11 fund for the Military Department of the State of Oklahoma to be
12 designated the "Income Tax Checkoff Revolving Fund for the Support
13 of the Oklahoma National Guard Relief Program". The fund shall be a
14 continuing fund, not subject to fiscal year limitations, and shall
15 consist of all monies apportioned to the fund pursuant to the
16 provisions of this section. All monies accruing to the credit of
17 the fund are hereby appropriated and may be budgeted and expended by
18 the Military Department for the purpose of funding qualified
19 National Guard members to assist with approved expenses. Such
20 monies shall be apportioned as and in a manner specified by the
21 Military Department. Expenditures from the fund shall be made upon
22 warrants issued by the State Treasurer against claims filed as

1 prescribed by law with the Director of State Finance for approval
2 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, 2005.

15 COMMITTEE REPORT BY: COMMITTEE ON APPROPRIATIONS, dated 4-6-05 - DO
16 PASS, As Amended and Coauthored.