

COMMITTEE AMENDMENT
HOUSE OF REPRESENTATIVES
State of Oklahoma

SPEAKER:

CHAIR:

I move to amend HB2300 _____
Of the printed Bill
Page _____ Section _____ Lines _____
Of the Engrossed Bill

By striking the Title, the Enacting Clause, the entire bill, and by inserting in lieu thereof the following language:

AMEND TITLE TO CONFORM TO AMENDMENTS

Amendment submitted by: Gary Banz _____

Adopted: _____

Reading Clerk

1 STATE OF OKLAHOMA

2 2nd Session of the 52nd Legislature (2010)

3 PROPOSED COMMITTEE
4 SUBSTITUTE
5 FOR
6 HOUSE BILL NO. 2300

By: Banz

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8 PROPOSED COMMITTEE SUBSTITUTE

9 An Act relating to revenue and taxation; providing
10 income tax checkoff for Oklahoma Honor Flights;
11 allowing taxpayer to designate portion of tax
12 liability into fund; directing placement of funds;
13 creating the Oklahoma Honor Flights Revolving Fund;
14 allowing Oklahoma Department of Veterans Affairs to
15 distribute monies in fund; specifying method of
16 payment of funds; allowing refund for certain
17 donations; providing time limit for refund; providing
18 for codification; and providing an effective date.

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

20 SECTION 1. NEW LAW A new section of law to be codified
21 in the Oklahoma Statutes as Section 2368.19 of Title 68, unless
22 there is created a duplication in numbering, reads as follows:

23 A. Each state individual income tax return form for tax years
24 which begin after December 31, 2010, and each state corporate tax
return form for tax years beginning after December 31, 2010, shall
contain a provision to allow a donation for the benefit of Oklahoma
Honor Flights.

1 B. Except as otherwise provided for in this section, all monies
2 generated pursuant to subsection A of this section shall be paid to
3 the State Treasurer by the Oklahoma Tax Commission and placed to the
4 credit of the Oklahoma Honor Flights Revolving Fund created in
5 subsection C of this section.

6 C. There is hereby created in the State Treasury a revolving
7 fund to be designated the "Oklahoma Honor Flights Revolving Fund"
8 and administered by the Oklahoma Department of Veterans Affairs.
9 The fund shall be a continuing fund, not subject to fiscal year
10 limitations, and shall consist of all the monies received by the
11 Oklahoma Department of Veterans Affairs pursuant to the provisions
12 of subsection A of this section. All monies accruing to the credit
13 of the fund are appropriated and may be budgeted and expended by the
14 Oklahoma Department of Veterans Affairs at the beginning of each
15 fiscal year for the purpose of providing grants to Oklahoma Honor
16 Flights for purposes of transporting Oklahoma veterans to Washington
17 D.C. to visit those memorials dedicated to honor their service and
18 sacrifices. Expenditures from the fund shall be made upon warrants
19 issued by the State Treasurer against claims filed as prescribed by
20 law with the Director of the Office of State Finance for approval
21 and payment.

22 D. If a taxpayer makes a donation pursuant to subsection A of
23 this section in error, such taxpayer may file a claim for refund at
24 any time within three (3) years from the due date of the tax return.

1 Such claims shall be filed pursuant to the provisions of Section
2 2373 of Title 68 of the Oklahoma Statutes. Prior to the
3 apportionment set forth in this section, an amount equal to the
4 total amount of refunds made pursuant to this subsection during any
5 one (1) year shall be deducted from the total donations received
6 pursuant to this section during the following year and such amount
7 deducted shall be paid to the State Treasurer and placed to the
8 credit of the Income Tax Withholding Refund Account.

9 SECTION 2. This act shall become effective January 1, 2011.

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52-2-9830 CJB 02/16/10

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