

1 STATE OF OKLAHOMA

2 1st Session of the 52nd Legislature (2009)

3 COMMITTEE SUBSTITUTE
4 FOR
5 HOUSE BILL NO. 1661

By: Dorman

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7 COMMITTEE SUBSTITUTE

8 An Act relating to revenue and taxation; providing income tax checkoff for the
9 Oklahoma Y.M.C.A. Youth and Government program; allowing taxpayer to
10 designate portion of tax liability into fund; limiting amount that can be
11 designated; directing placement of funds; creating the Oklahoma Youth and
12 Government Revolving Fund; allowing State Department of Education to
13 distribute monies in fund; specifying method of payment of funds; allowing
14 refund for certain donations; providing time limit for refund; providing for
15 expiration of income tax checkoffs unless reauthorized; providing for
16 codification; and providing an effective date.

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

16 SECTION 1. NEW LAW A new section of law to be codified in the Oklahoma Statutes as
17 Section 2368.17 of Title 68, unless there is created a duplication in numbering, reads as follows:

18 A. Each state individual income tax return form for tax years which begin after December 31,
19 2009, and each state corporate tax return form for tax years beginning after December 31, 2009, shall
20 contain a provision to allow a donation not to exceed Twenty-five Dollars (\$25.00) from a tax refund
21 for the benefit of the Oklahoma chapter of the Y.M.C.A. Youth and Government program.

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

3 C. There is hereby created in the State Treasury a revolving fund to be designated the
4 "Oklahoma Youth and Government Revolving Fund" and administered by the State Department of
5 Education. The fund shall be a continuing fund, not subject to fiscal year limitations, and shall consist
6 of all the monies received by the State Department of Education pursuant to the provisions of
7 subsection A of this section. All monies accruing to the credit of the fund are appropriated and may be
8 budgeted and expended by the State Department of Education at the beginning of each fiscal year for
9 the purpose of providing grants to the Oklahoma Chapter of the Y.M.C.A. Youth and Government
10 program for purposes of educating young people regarding government and the legislative process.
11 Expenditures from the fund shall be made upon warrants issued by the State Treasurer against claims
12 filed as prescribed by law with the Director of State Finance for approval and payment.

13 D. If a taxpayer makes a donation pursuant to subsection A of this section in error, such
14 taxpayer may file a claim for refund at any time within three (3) years from the due date of the tax
15 return. Such claims shall be filed pursuant to the provisions of Section 2373 of Title 68 of the
16 Oklahoma Statutes. Prior to the apportionment set forth in this section, an amount equal to the total
17 amount of refunds made pursuant to this subsection during any one (1) year shall be deducted from the
18 total donations received pursuant to this section during the following year and such amount deducted
19 shall be paid to the State Treasurer and placed to the credit of the Income Tax Withholding Refund
20 Account.

21 SECTION 2. NEW LAW A new section of law to be codified in the Oklahoma Statutes as
22 Section 2368.18 of Title 68, unless there is created a duplication in numbering, reads as follows:
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All income tax checkoffs provided for in state statute shall expire four (4) years after enactment,
unless reauthorized by the Legislature.

SECTION 3. This act shall become effective January 1, 2010.

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