

1 ENGROSSED HOUSE
2 BILL NO. 1661

By: Williams and Dorman of the
House

3 and

4 Leftwich of the Senate
5
6

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

14
15
16 BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

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

20 A. Each state individual income tax return form for tax years
21 which begin after December 31, 2009, and each state corporate tax
22 return form for tax years beginning after December 31, 2009, shall
23 contain a provision to allow a donation not to exceed Twenty-five
24

1 Dollars (\$25.00) from a tax refund for the benefit of the Oklahoma
2 chapter of the Y.M.C.A. Youth and Government program.

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

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

23 D. If a taxpayer makes a donation pursuant to subsection A of
24 this section in error, such taxpayer may file a claim for a refund

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

10 SECTION 2. NEW LAW A new section of law to be codified
11 in the Oklahoma Statutes as Section 2368.18 of Title 68, unless
12 there is created a duplication in numbering, reads as follows:

13 All income tax checkoffs provided for in state statute shall
14 expire four (4) years after enactment, unless reauthorized by the
15 Legislature.

16 SECTION 3. This act shall become effective January 1, 2010.
17
18
19
20
21
22
23
24

1 Passed the House of Representatives the 10th day of March, 2009.

2
3
4 Presiding Officer of the House of
Representatives

5
6 Passed the Senate the ____ day of _____, 2009.

7
8
9 Presiding Officer of the Senate