

1 ENGROSSED HOUSE
2 BILL NO. 2710

By: Collins, Dorman and Roan of
the House

3 and

4 Eason McIntyre of the
5 Senate

6
7
8 An Act relating to revenue and taxation; providing
9 income tax checkoff for the Multiple Sclerosis
10 Society; allowing taxpayer to designate portion of
11 tax liability into fund; limiting amount that can be
12 designated; directing placement of funds; creating
13 the Multiple Sclerosis Society Revolving Fund;
14 allowing State Department of Health to distribute
15 monies in fund; specifying method of payment of
16 funds; allowing refund for certain donations;
17 providing time limit for refund; providing for
18 codification; and providing an effective date.

19
20
21 BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

22 SECTION 1. NEW LAW A new section of law to be codified
23 in the Oklahoma Statutes as Section 2368.20 of Title 68, unless
24 there is created a duplication in numbering, reads as follows:

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

1 Dollars (\$25.00) from a tax refund for the benefit of the Multiple
2 Sclerosis Society.

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 Multiple Sclerosis Society Revolving Fund created in
7 subsection C of this section.

8 C. There is hereby created in the State Treasury a revolving
9 fund to be designated the "Multiple Sclerosis Society Revolving
10 Fund" and administered by the State Department of Health. 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 Health 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 Health at the beginning of each fiscal year for the
17 purpose of providing grants to the Multiple Sclerosis Society for
18 purposes of mobilizing people and resources to drive research for a
19 cure and to address the challenges of everyone affected by multiple
20 sclerosis. Expenditures from the fund shall be made upon warrants
21 issued by the State Treasurer against claims filed as prescribed by
22 law with the Director of the Office of State Finance for approval
23 and payment.

24

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

12 SECTION 2. This act shall become effective November 1, 2010.

13 Passed the House of Representatives the 8th day of March, 2010.

14

15

16 _____
17 Presiding Officer of the House of
Representatives

18 Passed the Senate the ____ day of _____, 2010.

19

20

21 _____
22 Presiding Officer of the Senate

22

23

24