

ENROLLED HOUSE  
BILL NO. 1661

By: Williams and Dorman of the  
House

and

Leftwich of the Senate

An Act relating to revenue and taxation; providing income tax checkoff for the Oklahoma Y.M.C.A. Youth and Government program; allowing taxpayer to designate portion of tax liability into fund; limiting amount that can be designated; directing placement of funds; creating the Oklahoma Youth and 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.

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

SECTION 1. NEW LAW A new section of law to be codified in the Oklahoma Statutes as Section 2368.17 of Title 68, unless 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 Dollars (\$25.00) from a tax refund for the benefit of the Oklahoma chapter of the Y.M.C.A. Youth and Government program.

B. Except as otherwise provided for in this section, all monies generated pursuant to subsection A of this section shall be paid to

the State Treasurer by the Oklahoma Tax Commission and placed to the credit of the Oklahoma Youth and Government Revolving Fund created in subsection C of this section.

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

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

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

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.

Passed the House of Representatives the 14th day of May, 2009.

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Presiding Officer of the House of  
Representatives

Passed the Senate the 15th day of May, 2009.

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Presiding Officer of the Senate