

ENROLLED HOUSE
BILL NO. 2300

By: Duncan, Dorman, Collins,
Wright (John), Inman, Roan,
Proctor, Hoskin, Walker,
McDaniel (Randy), Hilliard,
Sherrer, Williams,
Shoemake, Jett, Coody,
Pittman, Carey, Blackwell
and Rousselot of the House

and

Barrington of the Senate

An Act relating to revenue and taxation; providing income tax checkoff for Oklahoma Honor Flights; allowing taxpayer to designate portion of tax liability into fund; directing placement of funds; creating the Oklahoma Honor Flights Revolving Fund; allowing Oklahoma Department of Veterans Affairs to distribute monies in fund; specifying method of payment of funds; allowing refund for certain donations; providing time limit for refund; 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 2368.20 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, 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.

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 Honor Flights 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 Honor Flights Revolving Fund" and administered by the Oklahoma Department of Veterans Affairs. The fund shall be a continuing fund, not subject to fiscal year limitations, and shall consist of all the monies received by the Oklahoma Department of Veterans Affairs 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 Oklahoma Department of Veterans Affairs at the beginning of each fiscal year for the purpose of providing grants to Oklahoma Honor Flights for purposes of transporting Oklahoma veterans to Washington, D.C., to visit those memorials dedicated to honor their service and sacrifices. 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 the Office 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 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. This act shall become effective January 1, 2011.

Passed the House of Representatives the 17th day of May, 2010.

Presiding Officer of the House of
Representatives

Passed the Senate the 21st day of May, 2010.

Presiding Officer of the Senate