

THE HOUSE OF REPRESENTATIVES
Monday, March 2, 2009

Committee Substitute for
House Bill No. 1661

COMMITTEE SUBSTITUTE FOR HOUSE BILL NO. 1661 - By: 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:

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

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

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

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

17 D. If a taxpayer makes a donation pursuant to subsection A of this section in error,
18 such taxpayer may file a claim for refund at any time within three (3) years from the due
19 date of the tax return. Such claims shall be filed pursuant to the provisions of Section
20 2373 of Title 68 of the Oklahoma Statutes. Prior to the apportionment set forth in this
21 section, an amount equal to the total amount of refunds made pursuant to this
22 subsection during any one (1) year shall be deducted from the total donations received

1 pursuant to this section during the following year and such amount deducted shall be
2 paid to the State Treasurer and placed to the credit of the Income Tax Withholding
3 Refund Account.

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

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

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

10 COMMITTEE REPORT BY: COMMITTEE ON RULES, dated 02-26-09 - DO PASS, As
11 Amended and Coauthored.