

THE HOUSE OF REPRESENTATIVES  
Monday, March 1, 2010

Committee Substitute for  
House Joint  
Resolution No. 1018

COMMITTEE SUBSTITUTE FOR HOUSE JOINT RESOLUTION NO. 1018 - By:  
DORMAN AND BAILEY of the House and CORN of the Senate.

A Joint Resolution relating to revenue and taxation; providing income tax checkoff; allowing taxpayer to designate portion of tax liability into fund; directing placement of funds; creating the Oklahoma Department of Emergency Management Disaster Response Revolving Fund; allowing Oklahoma Department of Emergency Management 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 RESOLVED BY THE HOUSE OF REPRESENTATIVES AND THE SENATE OF  
THE 2ND SESSION OF THE 52ND OKLAHOMA LEGISLATURE:

1 SECTION 1. NEW LAW A new section of law to be codified in the Oklahoma  
2 Statutes as Section 2368.20 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, 2010, and each state corporate tax return form for tax years beginning  
6 after December 31, 2010, shall contain a provision to allow a donation for the benefit of  
7 the Oklahoma Department of Emergency Management.

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 Department of Emergency  
4 Management Disaster Response Revolving 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 Department of Emergency Management Disaster Response Revolving  
7 Fund" and administered by the Oklahoma Department of Emergency Management. The  
8 fund shall be a continuing fund, not subject to fiscal year limitations, and shall consist of  
9 all the monies received by the Oklahoma Department of Emergency Management  
10 pursuant to the provisions of subsection A of this section. All monies accruing to the  
11 credit of the fund are appropriated and may be budgeted and expended by the Oklahoma  
12 Department of Emergency Management at the beginning of each fiscal year for the  
13 purpose of providing grants funding statewide disaster and emergency phone lines and  
14 providing funds to assist with the twelve and one-half percent (12.5%) state disaster  
15 relief match. Expenditures from the fund shall be made upon warrants issued by the  
16 State Treasurer against claims filed as prescribed by law with the Director of the Office  
17 of State Finance for approval and payment.

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

1 subsection during any one (1) year shall be deducted from the total donations received  
2 pursuant to this section during the following year and such amount deducted shall be  
3 paid to the State Treasurer and placed to the credit of the Income Tax Withholding  
4 Refund Account.

5 SECTION 2. This act shall become effective January 1, 2011.

6 COMMITTEE REPORT BY: COMMITTEE ON RULES, dated 02-25-10 - DO PASS, As  
7 Amended and Coauthored.