

THE HOUSE OF REPRESENTATIVES
Wednesday, February, 24, 2010

Committee Substitute for
House Bill No. 2300

COMMITTEE SUBSTITUTE FOR HOUSE BILL NO. 2300 - By: BANZ AND DORMAN
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:

1 SECTION 1. NEW LAW A new section of law to be codified in the Oklahoma
2 Statutes as Section 2368.19 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 Oklahoma Honor Flights.

8 B. Except as otherwise provided for in this section, all monies generated pursuant
9 to subsection A of this section shall be paid to the State Treasurer by the Oklahoma Tax

1 Commission and placed to the credit of the Oklahoma Honor Flights Revolving Fund
2 created in subsection C of this section.

3 C. There is hereby created in the State Treasury a revolving fund to be designated
4 the "Oklahoma Honor Flights Revolving Fund" and administered by the Oklahoma
5 Department of Veterans Affairs. The fund shall be a continuing fund, not subject to
6 fiscal year limitations, and shall consist of all the monies received by the Oklahoma
7 Department of Veterans Affairs pursuant to the provisions of subsection A of this section.
8 All monies accruing to the credit of the fund are appropriated and may be budgeted and
9 expended by the Oklahoma Department of Veterans Affairs at the beginning of each
10 fiscal year for the purpose of providing grants to Oklahoma Honor Flights for purposes of
11 transporting Oklahoma veterans to Washington D.C. to visit those memorials dedicated
12 to honor their service and sacrifices. Expenditures from the fund shall be made upon
13 warrants issued by the State Treasurer against claims filed as prescribed by law with the
14 Director of the Office of State Finance for approval and payment.

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

1 paid to the State Treasurer and placed to the credit of the Income Tax Withholding
2 Refund Account.

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

4 COMMITTEE REPORT BY: COMMITTEE ON APPROPRIATIONS AND BUDGET,
5 dated 02-23-10 - DO PASS, As Amended and Coauthored.