

THE HOUSE OF REPRESENTATIVES
Wednesday, February, 24, 2010

House Bill No. 2710

HOUSE BILL NO. 2710 - By: COLLINS AND DORMAN of the House and EASON MCINTYRE of the Senate.

An Act relating to revenue and taxation; providing income tax checkoff for the Multiple Sclerosis Society; allowing taxpayer to designate portion of tax liability into fund; limiting amount that can be designated; directing placement of funds; creating the Multiple Sclerosis Society Revolving Fund; allowing State Department of Health 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, 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 Multiple Sclerosis
8 Society.

9 B. Except as otherwise provided for in this section, all monies generated pursuant
10 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 Multiple Sclerosis Society 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 "Multiple Sclerosis Society Revolving Fund" and administered by the State
5 Department of Health. The fund shall be a continuing fund, not subject to fiscal year
6 limitations, and shall consist of all the monies received by the State Department of
7 Health pursuant to the provisions of subsection A of this section. All monies accruing to
8 the credit of the fund are appropriated and may be budgeted and expended by the State
9 Department of Health at the beginning of each fiscal year for the purpose of providing
10 grants to the Multiple Sclerosis Society for purposes of mobilizing people and resources to
11 drive research for a cure and to address the challenges of everyone affected by multiple
12 sclerosis. Expenditures from the fund shall be made upon warrants issued by the State
13 Treasurer against claims filed as prescribed by law with the Director of the Office of
14 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 November 1, 2010.

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