

**EHB 2300**

**THE STATE SENATE**  
**Wednesday, March 17, 2010**

**ENGROSSED**

**House Bill No. 2300**

**As Amended**

ENGROSSED HOUSE BILL NO. 2300 - By: Banz, Dorman, Collins, Wright (John), Inman, Roan, Proctor, Hoskin, Walker, McDaniel (Randy), Hilliard, Sherrer and Williams of the House and Barrington of the Senate.

**[ revenue and taxation - income tax checkoff for Oklahoma Honor Flights - time limit for refund - codification - 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.

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

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

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

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

6 COMMITTEE REPORT BY: COMMITTEE ON FINANCE, dated 3-16-10 - DO PASS,  
7 As Amended.