

EHB 2710

1 **THE STATE SENATE**
2 **Wednesday, March 24, 2010**

3 **ENGROSSED**

4 **House Bill No. 2710**

5 **As Amended**

6 ENGROSSED HOUSE BILL NO. 2710 - By: Collins, Dorman and Roan of the
7 House and Eason McIntyre of the Senate.

8 **[revenue and taxation - income tax checkoff for the**
9 **Multiple Sclerosis Society - codification - effective date]**

10 BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

11 SECTION 1. NEW LAW A new section of law to be codified
12 in the Oklahoma Statutes as Section 2368.20 of Title 68, unless
13 there is created a duplication in numbering, reads as follows:

14 A. Each state individual income tax return form for tax years
15 which begin after December 31, 2009, and each state corporate tax
16 return form for tax years beginning after December 31, 2009, shall
17 contain a provision to allow a donation not to exceed Twenty-five
18 Dollars (\$25.00) from a tax refund for the benefit of the Multiple
19 Sclerosis Society.

20 B. Except as otherwise provided for in this section, all monies
21 generated pursuant to subsection A of this section shall be paid to
22 the State Treasurer by the Oklahoma Tax Commission and placed to the
23 credit of the Multiple Sclerosis Society Revolving Fund created in
24 subsection C of this section.

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

6 COMMITTEE REPORT BY: COMMITTEE ON FINANCE, dated 3-23-10 - DO PASS,
7 As Amended.