

1 STATE OF OKLAHOMA

2 2nd Session of the 52nd Legislature (2010)

3 HOUSE BILL 2300

By: Banz

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5  
6 AS INTRODUCED

7 An Act relating to revenue and taxation; providing  
8 income tax checkoff for Oklahoma Honor Flights;  
9 allowing taxpayer to designate portion of tax  
10 liability into fund; limiting amount that can be  
11 designated; directing placement of funds; creating  
12 the Oklahoma Honor Flights Revolving Fund; allowing  
13 Oklahoma Department of Veteran Affairs to distribute  
14 monies in fund; specifying method of payment of  
15 funds; allowing refund for certain donations;  
16 providing time limit for refund; providing for  
17 codification; and providing an effective date.

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

19 SECTION 1. NEW LAW A new section of law to be codified  
20 in the Oklahoma Statutes as Section 2368.19 of Title 68, unless  
21 there is created a duplication in numbering, reads as follows:

22 A. Each state individual income tax return form for tax years  
23 which begin after December 31, 2010, and each state corporate tax  
24 return form for tax years beginning after December 31, 2010, shall  
25 contain a provision to allow a donation not to exceed Twenty-five  
26 Dollars (\$25.00) from a tax refund for the benefit of Oklahoma Honor  
27 Flights.

1 B. Except as otherwise provided for in this section, all monies  
2 generated pursuant to subsection A of this section shall be paid to  
3 the State Treasurer by the Oklahoma Tax Commission and placed to the  
4 credit of the Oklahoma Honor Flights Revolving Fund created in  
5 subsection C of this section.

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

22 D. If a taxpayer makes a donation pursuant to subsection A of  
23 this section in error, such taxpayer may file a claim for refund at  
24 any time within three (3) years from the due date of the tax return.

1 Such claims shall be filed pursuant to the provisions of Section  
2 2373 of Title 68 of the Oklahoma Statutes. Prior to the  
3 apportionment set forth in this section, an amount equal to the  
4 total amount of refunds made pursuant to this subsection during any  
5 one (1) year shall be deducted from the total donations received  
6 pursuant to this section during the following year and such amount  
7 deducted shall be paid to the State Treasurer and placed to the  
8 credit of the Income Tax Withholding Refund Account.

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

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