

1 STATE OF OKLAHOMA

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

3 SENATE BILL 1253

By: Wilson

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6 AS INTRODUCED

7 An Act relating to revenue and taxation; amending 68
8 O.S. 2001, Section 5013, as last amended by Section
9 15, Chapter 155, O.S.L. 2007 (68 O.S. Supp. 2009,
10 Section 5013), which relates to the Sales Tax Relief
11 Act; modifying dates by which specified claims may be
12 filed; and providing an effective date.

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

14 SECTION 1. AMENDATORY 68 O.S. 2001, Section 5013, as
15 last amended by Section 15, Chapter 155, O.S.L. 2007 (68 O.S. Supp.
16 2009, Section 5013), is amended to read as follows:

17 Section 5013. A. All claims for relief authorized by the Sales
18 Tax Relief Act shall be received by and in the possession of the
19 Oklahoma Tax Commission on or before June 30 of each year for sales
20 taxes paid for the preceding calendar year, and for up to three (3)
21 years thereafter. Claimants shall be allowed a direct credit
22 against income taxes owed by such claimant to the State of Oklahoma
23 for the amount of such claim, in which case such claim shall be
24 filed with the income tax return of the claimant on or before April
15 following the close of the taxable year, unless the claimant has

1 | been granted an extension of time in order to file an income tax
2 | return, in which case the claim may be filed with the return filed
3 | pursuant to the extension. If the claim is filed with the income
4 | tax return, such claim may be filed by amended return for up to
5 | three (3) years after the date when such return extension is due.

6 | In all cases where claimants have no income tax liability or where
7 | the sales tax relief authorized by this section exceeds the income
8 | tax liability of the claimant, such claim, or any balance thereof,
9 | shall be paid out in the same manner and out of the same fund as
10 | refunds of income taxes are paid and so much of said fund as is
11 | necessary for such purposes is hereby appropriated.

12 | B. 1. Sales tax relief for families receiving assistance
13 | pursuant to the federal program of Temporary Aid to Needy Families
14 | shall be transferred from the ~~Oklahoma~~ Tax Commission to the
15 | Department of Human Services as provided in this subsection for
16 | purposes of obtaining federal matching funds to increase the
17 | payments to recipients of Temporary Aid to Needy Families. The
18 | determination of the amount to be transferred by the Oklahoma Tax
19 | Commission shall be based on a statistical report prepared monthly
20 | by the Department of Human Services which identifies the number of
21 | recipients of Temporary Aid to Needy Families. The amount
22 | transferred shall equal one-twelfth (1/12) of the annual sales tax
23 | relief for all persons receiving assistance during the month of the

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1 report. The amount transferred shall be paid out of the Income Tax
2 Withholding Refund Account of the Tax Commission.

3 2. Monies received from the Tax Commission shall be deposited
4 in the Human Services Fund. Recipients of assistance pursuant to
5 the federal program of Temporary Aid to Needy Families shall receive
6 sales tax relief as a part of their monthly Temporary Aid to Needy
7 Families.

8 C. All duties of the Tax Commission to make sales tax relief
9 payments to recipients since January 1, 1992, of state supplemental
10 payments or medical assistance as patients in long-term care
11 facilities who have received such supplemental payments or medical
12 assistance throughout the calendar year are hereby transferred to
13 the Department of Human Services. Receipt of such supplemental
14 payments or medical assistance shall constitute automatic
15 eligibility for sales tax relief under the provisions of the Sales
16 Tax Relief Act. Sales tax relief payments to persons identified in
17 this subsection shall be made as soon as practicable after the
18 commencement of each calendar year. The Department of Human
19 Services shall notify the Tax Commission of the total amount of the
20 sales tax relief payments made in order that such sum may be
21 transferred from the Income Tax Withholding Refund Account of the
22 Tax Commission to the Department.

23 D. For those individuals receiving assistance or state
24 supplemental payments as provided in subsections B and C of this

1 section, the Department of Human Services shall make the sales tax
2 relief payment without the requirement of an additional application
3 form.

4 E. To avoid duplication of payment, at the end of each calendar
5 year, the Department of Human Services shall provide the Tax
6 Commission with a list of the individuals who received sales tax
7 relief from the Department. Persons receiving sales tax relief
8 payments directly from the Department of Human Services shall not be
9 entitled to additional sales tax relief payments from the Tax
10 Commission.

11 F. The Department of Human Services and the Tax Commission
12 shall work jointly to notify individuals receiving assistance or
13 state supplemental payments from the Department of Human Services of
14 their possible entitlement and right to apply for sales tax relief
15 as provided for in the Sales Tax Relief Act.

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

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