

1 STATE OF OKLAHOMA

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

3 SENATE BILL 2120

By: Sparks

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5  
6 AS INTRODUCED

7 An Act relating to revenue and taxation; creating  
8 opportunity for donation of income tax refund to  
9 vision research and patient care institutes; defining  
10 term; providing for deposit of funds and for use for  
11 specified purposes; creating revolving fund and  
12 providing for expenditures from fund; providing for  
13 codification; and providing an effective date.

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

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

18 A. The Oklahoma Tax Commission shall include on each state  
19 individual tax return form for tax years beginning after December  
20 31, 2010, and each state corporate tax return form for tax years  
21 beginning after December 31, 2010, an opportunity for the taxpayer  
22 to donate from a tax refund for the benefit of an Oklahoma vision  
23 research and patient care institute. As used in this section, a  
24 "vision research and patient care institute" means an organization  
which is exempt from taxation pursuant to the provisions of the

1 Internal Revenue Code, 26 U.S.C., Section 501(c)(3), and whose  
2 primary focus is conducting vision research and providing patient  
3 care. The organization shall:

4 1. Have a board of directors or trustees;

5 2. Have formal affiliation agreements with an accredited  
6 institution of higher learning in the State of Oklahoma to provide  
7 facilities, equipment, patients and support for doctoral and  
8 postdoctoral programs;

9 3. Provide uncompensated care to indigent Oklahomans;

10 4. Be an identifiable institute that has its own employees  
11 and administrative staff; and

12 5. Be a recipient of research grants.

13 B. All monies generated from donations made pursuant to  
14 subsection A of this section shall be paid to the State Treasurer by  
15 the Tax Commission and placed to the credit of the Oklahoma Vision  
16 Research and Patient Care Institute Revolving Fund created in  
17 subsection D of this section.

18 C. The monies generated from donations made pursuant to  
19 subsection A of this section shall be used by the State Department  
20 of Health for the purpose of supporting Oklahoma vision research and  
21 patient care institutes.

22 D. 1. There is hereby created in the State Treasury a  
23 revolving fund for the State Department of Health to be designated  
24 the "Oklahoma Vision Research and Patient Care Institute Revolving

1 Fund". The fund shall be a continuing fund, not subject to fiscal  
2 year limitations, and shall consist of all monies received by the  
3 State Department of Health as designated by subsection C of this  
4 section.

5 2. All monies accruing to the credit of the fund are hereby  
6 appropriated and may be budgeted and expended by the State  
7 Department of Health for the purpose specified in subsection C of  
8 this act.

9 3. Expenditures from the fund shall be made upon warrants  
10 issued by the State Treasurer against claims filed as prescribed by  
11 law with the Director of State Finance for approval and payment.

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

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