

1 ENGROSSED HOUSE AMENDMENT

TO

2 ENGROSSED SENATE BILL NO. 1071

By: David and Johnson  
(Constance) of the Senate

3

and

4

Jackson of the House

5

6

7 ( income tax - donations from income tax refund -

8

effective date )

9

10 AUTHOR: Add the following House Coauthor: Pittman

11 AMENDMENT NO. 1. Strike the stricken title, enacting clause and  
entire bill and insert

12

13 "An Act relating to revenue and taxation; amending 68  
14 O.S. 2011, Sections 2368.12, 2368.14 and 2368.16,  
which relate to donations from income tax refund;  
15 modifying apportionment of certain funds;  
reauthorizing certain donations; and providing an  
16 effective date.

16

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

18 SECTION 1. AMENDATORY 68 O.S. 2011, Section 2368.12, is  
19 amended to read as follows:

20 Section 2368.12 A. Each state individual income tax return  
21 form for tax years which begin after December 31, 2003, and each  
22 state corporate tax return form for tax years beginning after  
23 December 31, 2003, shall contain a provision to allow a donation  
24 from a tax refund for the benefit of programs to recruit, train, and

1 supervise volunteers as Court Appointed Special Advocates, as  
2 follows:

3 Support of programs for volunteers to act as Court Appointed  
4 Special Advocates for abused or neglected children. Check if you  
5 wish to donate from your tax refund: ( ) \$2, ( ) \$5, or ( ) \$ \_\_\_\_.

6 B. Except as otherwise provided for in this section, all monies  
7 generated pursuant to subsection A of this section shall be paid to  
8 the State Treasurer by the Oklahoma Tax Commission and placed to the  
9 credit of the Income Tax Checkoff Revolving Fund for Court Appointed  
10 Special Advocates created in subsection C of this section.

11 C. There is hereby created in the State Treasury a revolving  
12 fund for the Office of the Attorney General to be designated the  
13 "Income Tax Checkoff Revolving Fund for Court Appointed Special  
14 Advocates". The fund shall be a continuing fund, not subject to  
15 fiscal year limitations, and shall consist of all monies apportioned  
16 to the fund pursuant to the provisions of this section. All monies  
17 accruing to the credit of the fund are hereby appropriated and ~~may~~  
18 shall be budgeted and expended by the Office of the Attorney General  
19 for the purpose of providing grants to the Oklahoma CASA Association  
20 for the purpose of providing ~~recruitment, training, and supervision~~  
21 support for Court Appointed Special Advocates for abused and  
22 neglected children. ~~The fund shall be available for expenses~~  
23 ~~incurred by Court Appointed Special Advocate programs in the State~~  
24 ~~of Oklahoma.~~ Expenditures from the fund shall be made upon warrants

1 issued by the State Treasurer against claims filed as prescribed by  
2 law with the Director of the Office of State Finance for approval  
3 and payment.

4 D. If a taxpayer makes a donation pursuant to subsection A of  
5 this section in error, ~~such~~ the taxpayer may file a claim for refund  
6 at any time within three (3) years from the due date of the tax  
7 return. Such claims shall be filed pursuant to the provisions of  
8 Section 2373 of ~~Title 68 of the Oklahoma Statutes~~ this title. Prior  
9 to the apportionment set forth in this section, an amount equal to  
10 the total amount of refunds made pursuant to this subsection during  
11 any one (1) year shall be deducted from the total donations received  
12 pursuant to this section during the following year and such amount  
13 deducted shall be paid to the State Treasurer and placed to the  
14 credit of the Income Tax Withholding Refund Account.

15 E. All Court Appointed Special Advocate programs in the State  
16 of Oklahoma shall receive a portion of this money.

17 F. Pursuant to Section 2368.18 of this title, the income tax  
18 checkoff contained in this section is hereby reauthorized effective  
19 January 1, 2014.

20 SECTION 2. AMENDATORY 68 O.S. 2011, Section 2368.14, is  
21 amended to read as follows:

22 Section 2368.14. A. Each state individual income tax return  
23 form for tax years which begin after December 31, 2004, and each  
24 state corporate tax return form for tax years beginning after

1 December 31, 2004, shall contain a provision to allow a donation  
2 from a tax refund for the benefit of providing financial relief to  
3 qualified members of the Oklahoma National Guard, as follows:

4 Support of the Oklahoma National Guard Relief Program. Check if  
5 you wish to donate from your tax refund: ( ) \$2, ( ) \$5, or ( )  
6 \$\_\_\_\_\_.

7 B. Except as otherwise provided for in this section, all monies  
8 generated pursuant to subsection A of this section shall be paid to  
9 the State Treasurer by the Oklahoma Tax Commission and placed to the  
10 credit of the Income Tax Checkoff Revolving Fund for the Support of  
11 the Oklahoma National Guard Relief Program created in subsection C  
12 of this section.

13 C. There is hereby created in the State Treasury a revolving  
14 fund for the Military Department of the State of Oklahoma to be  
15 designated the "Income Tax Checkoff Revolving Fund for the Support  
16 of the Oklahoma National Guard Relief Program". The fund shall be a  
17 continuing fund, not subject to fiscal year limitations, and shall  
18 consist of all monies apportioned to the fund pursuant to the  
19 provisions of this section. All monies accruing to the credit of  
20 the fund are hereby appropriated and may be budgeted and expended by  
21 the Military Department for the purpose of funding qualified  
22 National Guard members to assist with approved expenses. Such  
23 monies shall be apportioned as and in a manner specified by the  
24 Military Department. Expenditures from the fund shall be made upon

1 warrants issued by the State Treasurer against claims filed as  
2 prescribed by law with the Director of State Finance for approval  
3 and payment.

4 D. If a taxpayer makes a donation pursuant to subsection A of  
5 this section in error, such taxpayer may file a claim for refund at  
6 any time within three (3) years from the due date of the tax return.  
7 Such claims shall be filed pursuant to the provisions of Section  
8 2373 of Title 68 of the Oklahoma Statutes. Prior to the  
9 apportionment set forth in this section, an amount equal to the  
10 total amount of refunds made pursuant to this subsection during any  
11 one (1) year shall be deducted from the total donations received  
12 pursuant to this section during the following year and such amount  
13 deducted shall be paid to the State Treasurer and placed to the  
14 credit of the Income Tax Withholding Refund Account.

15 E. Pursuant to Section 2368.18 of this title, the income tax  
16 checkoff contained in this section is hereby reauthorized effective  
17 January 1, 2014.

18 SECTION 3. AMENDATORY 68 O.S. 2011, Section 2368.16, is  
19 amended to read as follows:

20 Section 2368.16. A. Each state individual income tax return  
21 form for tax years which begin after December 31, 2007, and each  
22 state corporate tax return form for tax years beginning after  
23 December 31, 2007, shall contain a provision to allow a donation  
24 from a tax refund for the benefit of any regional food bank in this

1 state. For purposes of this section, "regional food bank" means a  
2 nonprofit charitable organization exempt from taxation pursuant to  
3 the provisions of the Internal Revenue Code, 26 U.S.C., Section  
4 501(c)(3), which as a part of a food bank network, maintains a food  
5 distribution operation providing food to other nonprofit entities  
6 that offer groceries or meals to people in need of food assistance.  
7 The provision to allow donation shall read as follows:

8 Support of programs for regional food banks in this state.

9 Check if you wish to donate from your tax refund: ( ) \$2, ( ) \$5,  
10 or ( ) \$\_\_\_\_\_.

11 B. Except as otherwise provided for in this section, all monies  
12 generated pursuant to subsection A of this section shall be paid to  
13 the State Treasurer by the Oklahoma Tax Commission and placed to the  
14 credit of the Income Tax Checkoff Revolving Fund for Oklahoma  
15 Regional Food Banks created in subsection C of this section.

16 C. There is hereby created in the State Treasury a revolving  
17 fund for the Department of Human Services to be designated the  
18 "Income Tax Checkoff Revolving Fund for Oklahoma Regional Food  
19 Banks". The fund shall be a continuing fund, not subject to fiscal  
20 year limitations, and shall consist of all monies apportioned to the  
21 fund pursuant to the provisions of this section. All monies  
22 accruing to the credit of the fund are hereby appropriated and may  
23 be budgeted and expended by the Department of Human Services for the  
24 purpose of providing funding for all regional food banks in this

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

4 D. If a taxpayer makes a donation pursuant to subsection A of  
5 this section in error, such taxpayer may file a claim for refund at  
6 any time within three (3) years from the due date of the tax return.  
7 Such claims shall be filed pursuant to the provisions of Section  
8 2373 of Title 68 of the Oklahoma Statutes. Prior to the  
9 apportionment set forth in this section, an amount equal to the  
10 total amount of refunds made pursuant to this subsection during any  
11 one (1) year shall be deducted from the total donations received  
12 pursuant to this section during the following year and such amount  
13 deducted shall be paid to the State Treasurer and placed to the  
14 credit of the Income Tax Withholding Refund Account.

15 E. Pursuant to Section 2368.18 of this title, the income tax  
16 checkoff contained in this section is hereby reauthorized effective  
17 January 1, 2014.

18 SECTION 4. This act shall become effective November 1, 2012.”  
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1 ENGROSSED SENATE  
2 BILL NO. 1071

By: David and Johnson  
(Constance) of the Senate

3 and

4 Jackson of the House

5  
6  
7 [ income tax - donations from income tax refund -  
8 effective date ]  
9

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

11 SECTION 5. AMENDATORY 68 O.S. 2011, Section 2368.12, is  
12 amended to read as follows:

13 Section 2368.12. A. Each state individual income tax return  
14 form for tax years which begin after December 31, 2003, and each  
15 state corporate tax return form for tax years beginning after  
16 December 31, 2003, shall contain a provision to allow a donation  
17 from a tax refund for the benefit of programs to recruit, train, and  
18 supervise volunteers as Court Appointed Special Advocates, as  
19 follows:

20 Support of programs for volunteers to act as Court Appointed  
21 Special Advocates for abused or neglected children. Check if you  
22 wish to donate from your tax refund: ( ) \$2, ( ) \$5, or ( ) \$\_\_\_\_.

23 B. Except as otherwise provided for in this section, all monies  
24 generated pursuant to subsection A of this section shall be paid to

1 the State Treasurer by the Oklahoma Tax Commission and placed to the  
2 credit of the Income Tax Checkoff Revolving Fund for Court Appointed  
3 Special Advocates created in subsection C of this section.

4 C. There is hereby created in the State Treasury a revolving  
5 fund for the Office of the Attorney General to be designated the  
6 "Income Tax Checkoff Revolving Fund for Court Appointed Special  
7 Advocates". The fund shall be a continuing fund, not subject to  
8 fiscal year limitations, and shall consist of all monies apportioned  
9 to the fund pursuant to the provisions of this section. All monies  
10 accruing to the credit of the fund are hereby appropriated and may  
11 be budgeted and expended by the Office of the Attorney General for  
12 the purpose of providing recruitment, training, and supervision for  
13 Court Appointed Special Advocates for abused and neglected children.  
14 The fund shall be available for expenses incurred by Court Appointed  
15 Special Advocate programs in the State of Oklahoma. Expenditures  
16 from the fund shall be made upon warrants issued by the State  
17 Treasurer against claims filed as prescribed by law with the  
18 Director of State Finance for approval and payment.

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

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

6 E. All Court Appointed Special Advocate programs in the State  
7 of Oklahoma shall receive a portion of this money.

8 F. Pursuant to Section 2368.18 of this title, the income tax  
9 checkoff contained in this section is hereby reauthorized effective  
10 January 1, 2014.

11 SECTION 6. This act shall become effective November 1, 2012.

12 Passed the Senate the 6th day of March, 2012.

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14 \_\_\_\_\_  
15 Presiding Officer of the Senate

16 Passed the House of Representatives the \_\_\_\_ day of \_\_\_\_\_,  
17 2012.

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19 \_\_\_\_\_  
20 Presiding Officer of the House  
21 of Representatives