

1 STATE OF OKLAHOMA

2 2nd Session of the 53rd Legislature (2012)

3 COMMITTEE SUBSTITUTE
4 FOR ENGROSSED
5 SENATE BILL NO. 1071

By: David and Johnson
(Constance) of the Senate

6 and

7 Jackson of the House

8
9 COMMITTEE SUBSTITUTE

10 An Act relating to revenue and taxation; amending 68
11 O.S. 2011, Section 2368.12, which relates to
12 donations from income tax refund; modifying
13 apportionment of funds; reauthorizing certain
14 donations; and providing an effective date.

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

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

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

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. This act shall become effective November 1, 2012.

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22 53-2-10260 CJB 04/05/12

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