

1 STATE OF OKLAHOMA

2 1st Session of the 53rd Legislature (2011)

3 SUBCOMMITTEE RECOMMENDATION  
4 FOR ENGROSSED

5 SENATE BILL NO. 21

By: Eason McIntyre of the  
Senate

6 and

7 Shumate of the House  
8

9 SUBCOMMITTEE RECOMMENDATION

10 An Act relating to income tax refunds; providing for  
11 taxpayer donation from income tax refund for music  
12 festivals in Historic Greenwood District; providing  
13 for distribution of funds; creating specified  
14 revolving fund for certain purpose and providing for  
15 expenditures from such fund; providing procedures for  
16 refund if donation is made in error; 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 2368.22 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  
contain a provision to allow a donation from a tax refund for the

1 purpose of supporting music festivals held in the Historic Greenwood  
2 District.

3 B. Except as otherwise provided for in this section, all monies  
4 generated pursuant to subsection A of this section shall be paid to  
5 the State Treasurer by the Oklahoma Tax Commission and placed to the  
6 credit of the Historic Greenwood District Music Festival Revolving  
7 Fund created in subsection C of this section.

8 C. There is hereby created in the State Treasury a revolving  
9 fund to be designated the "Historic Greenwood District Music  
10 Festival Revolving Fund" and administered by the Oklahoma Historical  
11 Society. The fund shall be a continuing fund, not subject to fiscal  
12 year limitations, and shall consist of all the monies received by  
13 the Oklahoma Historical Society pursuant to the provisions of  
14 subsection A of this section. All monies accruing to the credit of  
15 the fund are appropriated and may be budgeted and expended by the  
16 Oklahoma Historical Society at the beginning of each fiscal year for  
17 the purpose of promoting and supporting music festivals in the  
18 Historic Greenwood District. Expenditures from the fund shall be  
19 made upon warrants issued by the State Treasurer against claims  
20 filed as prescribed by law with the Director of the Office of State  
21 Finance for approval 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 November 1, 2011.

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