

1 STATE OF OKLAHOMA

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

3 COMMITTEE SUBSTITUTE

4 FOR ENGROSSED

5 SENATE BILL NO. 949

By: Nichols of the Senate

and

Enns of the House

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9 COMMITTEE SUBSTITUTE

10 An Act relating to income tax; creating the Oklahoma
11 Sports Eye Safety Program Act; providing short title;
12 providing opportunity for taxpayer to donate a
13 specified amount of refund to Oklahoma Sports Eye
14 Safety Program Revolving Fund; providing for
15 distribution of funds; creating Oklahoma Sports Eye
16 Safety Program Revolving Fund and providing for
17 administration and expenditure thereof; allowing for
18 refund of certain donations and procedures related
19 thereto; providing for codification; providing for
20 noncodification; and providing an effective date.

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

22 SECTION 1. NEW LAW A new section of law not to be
23 codified in the Oklahoma Statutes reads as follows:

24 This act shall be known and may be cited as the "Oklahoma Sports
Eye Safety Program Act".

1 SECTION 2. NEW LAW A new section of law to be codified
2 in the Oklahoma Statutes as Section 2368.22 of Title 68, unless
3 there is created a duplication in numbering, reads as follows:

4 A. Each state individual income tax return form for tax years
5 which begin after December 31, 2011, and each state corporate tax
6 return form for tax years beginning after December 31, 2011, shall
7 contain a provision to allow a donation of One Dollar (\$1.00) from a
8 tax refund for the benefit of the Oklahoma Sports Eye Safety Program
9 Revolving Fund.

10 B. Except as otherwise provided for in this section, all monies
11 generated pursuant to subsection A of this section shall be paid to
12 the State Treasurer by the Oklahoma Tax Commission and placed to the
13 credit of the Oklahoma Sports Eye Safety Program Revolving Fund
14 created in Section 3 of this act.

15 C. If a taxpayer makes a donation pursuant to subsection A of
16 this section in error, such taxpayer may file a claim for a refund
17 at any time within three (3) years from the due date of the tax
18 return. Such claims shall be filed pursuant to the provisions of
19 Section 2373 of Title 68 of the Oklahoma Statutes. Prior to the
20 apportionment set forth in this section, an amount equal to the
21 total amount of refunds made pursuant to this subsection during any
22 one (1) year shall be deducted from the total donations received
23 pursuant to this section during the following year and such amount

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1 deducted shall be paid to the State Treasurer and placed to the
2 credit of the Income Tax Withholding Refund Account.

3 SECTION 3. NEW LAW A new section of law to be codified
4 in the Oklahoma Statutes as Section 79 of Title 63, unless there is
5 created a duplication in numbering, reads as follows:

6 There is hereby created in the State Treasury a revolving fund
7 to be designated the "Oklahoma Sports Eye Safety Program Revolving
8 Fund" administered by the State Department of Health. The fund
9 shall be a continuing fund, not subject to fiscal year limitations,
10 and shall consist of all the monies received by the State Department
11 of Health pursuant to the provisions of Section 2 of this act, any
12 other section of law and any other monies that may be deposited in
13 the fund to implement the provisions of this act. All monies
14 accruing to the credit of the fund are appropriated and may be
15 budgeted and expended by the State Department of Health for the
16 purposes of:

17 1. Exploring opportunities to utilize nonprofit organizations
18 to provide sports eye safety information or sports eye safety
19 equipment to children age eighteen (18) and under; and

20 2. To establish a sports eye safety grant program for the
21 purchase and distribution of sports eye safety programs and
22 materials to classrooms in this state and sports eye safety
23 protective wear to children age eighteen (18) and under.

24 Expenditures from the fund shall be made upon warrants issued by the

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

3 SECTION 4. This act shall become effective November 1, 2011.

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