

1 STATE OF OKLAHOMA

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

3 CONFERENCE COMMITTEE SUBSTITUTE
4 FOR ENGROSSED

5 SENATE BILL 949

By: Nichols of the Senate

and

6 Enns and Dorman of the
7 House

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10 CONFERENCE COMMITTEE SUBSTITUTE

11 An Act relating to income tax; creating the Oklahoma
12 Sports Eye Safety Program Act; providing short title;
13 providing opportunity for taxpayer to donate from a
14 refund to Oklahoma Sports Eye Safety Program
15 Revolving Fund; providing for distribution of funds;
16 creating Oklahoma Sports Eye Safety Program Revolving
17 Fund and providing for administration and expenditure
18 thereof; allowing for refund of certain donations and
19 procedures related thereto; providing for taxpayer
20 donation from income tax refund for music festivals
21 in Historic Greenwood District; providing for
22 distribution of funds; creating specified revolving
23 fund for certain purpose and providing for
24 expenditures from such fund; providing procedures for
refund if donation is made in error; providing for
noncodification; providing for codification; and
providing an effective date.

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

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

1 Sections 1 through 3 of this act shall be known and may be cited
2 as the "Oklahoma Sports Eye Safety Program Act".

3 SECTION 2. NEW LAW A new section of law to be codified
4 in the Oklahoma Statutes as Section 2368.25 of Title 68, unless
5 there is created a duplication in numbering, reads as follows:

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

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 Oklahoma Sports Eye Safety Program Revolving Fund
15 created in Section 3 of this act.

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

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 State Finance for approval and payment.

3 SECTION 4. NEW LAW A new section of law to be codified
4 in the Oklahoma Statutes as Section 2368.26 of Title 68, unless
5 there is created a duplication in numbering, reads as follows:

6 A. Each state individual income tax return form for tax years
7 which begin after December 31, 2011, and each state corporate tax
8 return form for tax years beginning after December 31, 2011, shall
9 contain a provision to allow a donation from a tax refund for the
10 purpose of supporting music festivals held in the Historic Greenwood
11 District.

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

17 C. There is hereby created in the State Treasury a revolving
18 fund to be designated the "Historic Greenwood District Music
19 Festival Revolving Fund" and administered by the Oklahoma Historical
20 Society. The fund shall be a continuing fund, not subject to fiscal
21 year limitations, and shall consist of all the monies received by
22 the Oklahoma Historical Society pursuant to the provisions of
23 subsection A of this section. All monies accruing to the credit of
24 the fund are appropriated and may be budgeted and expended by the

1 Oklahoma Historical Society at the beginning of each fiscal year for
2 the purpose of promoting and supporting music festivals in the
3 Historic Greenwood District. Expenditures from the fund shall be
4 made upon warrants issued by the State Treasurer against claims
5 filed as prescribed by law with the Director of the Office of State
6 Finance for approval and payment.

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

18 SECTION 5. This act shall become effective November 1, 2011.

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