

1 ENGROSSED HOUSE
2 BILL NO. 1998

By: Dorman and Pittman of the
House

3 and

4 Shortey of the Senate
5
6

7 An Act relating to revenue and taxation; providing
8 income tax checkoff for domestic violence and sexual
9 assault services; allowing taxpayer to designate
10 portion of tax liability into fund; defining term;
11 directing placement of funds; creating the Domestic
12 Violence and Sexual Assault Services Revolving Fund;
13 allowing Attorney General to distribute monies in
14 fund; specifying method of payment of funds;
15 requiring notice on website; allowing refund for
16 certain donations; providing time limit for refund;
17 providing income tax checkoff for volunteer fire
18 departments; allowing taxpayer to designate portion
19 of tax liability into fund; directing placement of
20 funds; creating the Volunteer Fire Department
21 Revolving Fund; allowing the Office of the State Fire
22 Marshal to distribute monies in fund; specifying
23 method of payment of funds; allowing refund for
24 certain donations; providing time limit for refund;
providing income tax checkoff for certain Lupus
research; allowing taxpayer to designate portion of
tax liability into fund; directing placement of
funds; creating the Oklahoma Lupus Revolving Fund;
allowing the State Department of Health to distribute
monies in fund; specifying method of payment of
funds; allowing refund for certain donations;
providing time limit for refund; amending Section 1,
Chapter 254, O.S.L. 2009 and Section 1, Chapter 307,
O.S.L. 2010 (68 O.S. Supp. 2010, Sections 2368.17 and
2368.21), which relate to income tax refund
donations; removing donation limits; providing for
codification; and providing an effective date.

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

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

5 A. Each state individual income tax return form for tax years
6 which begin after December 31, 2011, and each state corporate tax
7 return form for tax years beginning after December 31, 2011, shall
8 contain a provision to allow a donation from a tax refund for the
9 benefit of domestic violence and sexual assault services in Oklahoma
10 that have been certified by the Attorney General. As used in this
11 section the term "services" shall include but not be limited to
12 programs, shelters or a combination thereof.

13 B. Except as otherwise provided for in this section, all monies
14 generated pursuant to subsection A of this section shall be paid to
15 the State Treasurer by the Oklahoma Tax Commission and placed to the
16 credit of the Domestic Violence and Sexual Assault Services
17 Revolving Fund created in subsection C of this section.

18 C. There is hereby created in the State Treasury a revolving
19 fund to be designated the "Domestic Violence and Sexual Assault
20 Services Revolving Fund" administered by the Attorney General. The
21 fund shall be a continuing fund, not subject to fiscal year
22 limitations, and shall consist of all the monies received by the
23 Attorney General pursuant to the provisions of subsection A of this
24 section. All monies accruing to the credit of the fund are

1 appropriated and may be budgeted and expended by the Attorney
2 General at the beginning of each fiscal year for the purpose of
3 providing grants to domestic violence and sexual assault services
4 providers for the purpose of providing domestic violence and sexual
5 assault services in Oklahoma. Expenditures from the fund shall be
6 made upon warrants issued by the State Treasurer against claims
7 filed as prescribed by law with the Director of the Office of State
8 Finance for approval and payment.

9 D. The Attorney General shall provide notice of the Domestic
10 Violence and Sexual Assault Services Revolving Fund on the website
11 of the Attorney General.

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

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1 SECTION 2. NEW LAW A new section of law to be codified
2 in the Oklahoma Statutes as Section 2368.23 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 from a tax refund for the
8 benefit of volunteer fire departments in Oklahoma.

9 B. Except as otherwise provided for in this section, all monies
10 generated pursuant to subsection A of this section shall be paid to
11 the State Treasurer by the Oklahoma Tax Commission and placed to the
12 credit of the Volunteer Fire Department Revolving Fund created in
13 subsection C of this section.

14 C. There is hereby created in the State Treasury a revolving
15 fund to be designated the "Volunteer Fire Department Revolving Fund"
16 administered by the Office of the State Fire Marshal. The fund
17 shall be a continuing fund, not subject to fiscal year limitations,
18 and shall consist of all the monies received by the Office of the
19 State Fire Marshal pursuant to the provisions of subsection A of
20 this section. All monies accruing to the credit of the fund are
21 appropriated and may be budgeted and expended by the Office of the
22 State Fire Marshal at the beginning of each fiscal year for the
23 purpose of providing grants to volunteer fire departments in this
24 state for the purpose of purchasing bunker gear, wildland gear and

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

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

16 SECTION 3. NEW LAW A new section of law to be codified
17 in the Oklahoma Statutes as Section 2368.24 of Title 68, unless
18 there is created a duplication in numbering, reads as follows:

19 A. Each state individual income tax return form for tax years
20 which begin after December 31, 2011, and each state corporate tax
21 return form for tax years beginning after December 31, 2011, shall
22 contain a provision to allow a donation from a tax refund for the
23 benefit of the Oklahoma Lupus Revolving Fund.

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1 B. Except as otherwise provided for in this section, all monies
2 generated pursuant to subsection A of this section shall be paid to
3 the State Treasurer by the Oklahoma Tax Commission and placed to the
4 credit of the Oklahoma Lupus Revolving Fund created in subsection C
5 of this section.

6 C. There is hereby created in the State Treasury a revolving
7 fund to be designated the "Oklahoma Lupus Revolving Fund" and
8 administered by the State Department of Health. The fund shall be a
9 continuing fund, not subject to fiscal year limitations, and shall
10 consist of all the monies received by the State Department of Health
11 pursuant to the provisions of subsection A of this section. All
12 monies accruing to the credit of the fund are appropriated and may
13 be budgeted and expended by the State Department of Health at the
14 beginning of each fiscal year for the purpose of providing grants to
15 the Oklahoma Medical Research Foundation for the purpose of funding
16 research into treating and curing Lupus in this state. Expenditures
17 from the fund shall be made upon warrants issued by the State
18 Treasurer against claims filed as prescribed by law with the
19 Director of the Office of State Finance for approval and payment.

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

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

7 SECTION 4. AMENDATORY Section 1, Chapter 254, O.S.L.
8 2009 (68 O.S. Supp. 2010, Section 2368.17), is amended to read as
9 follows:

10 Section 2368.17 A. Each state individual income tax return
11 form for tax years which begin after December 31, 2009, and each
12 state corporate tax return form for tax years beginning after
13 December 31, 2009, shall contain a provision to allow a donation ~~not~~
14 ~~to exceed Twenty five Dollars (\$25.00)~~ from a tax refund for the
15 benefit of the Oklahoma chapter of the Y.M.C.A. Youth and Government
16 program.

17 B. Except as otherwise provided for in this section, all monies
18 generated pursuant to subsection A of this section shall be paid to
19 the State Treasurer by the Oklahoma Tax Commission and placed to the
20 credit of the Oklahoma Youth and Government Revolving Fund created
21 in subsection C of this section.

22 C. There is hereby created in the State Treasury a revolving
23 fund to be designated the "Oklahoma Youth and Government Revolving
24 Fund" administered by the State Department of Education. The fund

1 shall be a continuing fund, not subject to fiscal year limitations,
2 and shall consist of all the monies received by the State Department
3 of Education pursuant to the provisions of subsection A of this
4 section. All monies accruing to the credit of the fund are
5 appropriated and may be budgeted and expended by the State
6 Department of Education at the beginning of each fiscal year for the
7 purpose of providing grants to the Oklahoma chapter of the Y.M.C.A.
8 Youth and Government program for purposes of educating young people
9 regarding government and the legislative process. Expenditures from
10 the fund shall be made upon warrants issued by the State Treasurer
11 against claims filed as prescribed by law with the Director of State
12 Finance for approval and payment.

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

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1 SECTION 5. AMENDATORY Section 1, Chapter 307, O.S.L.
2 2010 (68 O.S. Supp. 2010, Section 2368.21), is amended to read as
3 follows:

4 Section 2368.21 A. Each state individual income tax return
5 form for tax years which begin after December 31, 2009, and each
6 state corporate tax return form for tax years beginning after
7 December 31, 2009, shall contain a provision to allow a donation ~~net~~
8 ~~to exceed Twenty five Dollars (\$25.00)~~ from a tax refund for the
9 benefit of the Multiple Sclerosis Society.

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 Multiple Sclerosis Society Revolving Fund created in
14 subsection C of this section.

15 C. There is hereby created in the State Treasury a revolving
16 fund to be designated the "Multiple Sclerosis Society Revolving
17 Fund" and administered by the State Department of Health. The fund
18 shall be a continuing fund, not subject to fiscal year limitations,
19 and shall consist of all the monies received by the State Department
20 of Health pursuant to the provisions of subsection A of this
21 section. All monies accruing to the credit of the fund are
22 appropriated and may be budgeted and expended by the State
23 Department of Health at the beginning of each fiscal year for the
24 purpose of providing grants to the Multiple Sclerosis Society for

1 purposes of mobilizing people and resources to drive research for a
2 cure and to address the challenges of everyone affected by multiple
3 sclerosis. Expenditures from the fund shall be made upon warrants
4 issued by the State Treasurer against claims filed as prescribed by
5 law with the Director of the Office of State Finance for approval
6 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~~ this title. 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 6. This act shall become effective January 1, 2012.
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1 Passed the House of Representatives the 17th day of March, 2011.

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4 Presiding Officer of the House of
Representatives

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6 Passed the Senate the ____ day of _____, 2011.

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9 Presiding Officer of the Senate