

1 ENGROSSED SENATE  
2 BILL NO. 1071

By: David and Johnson  
(Constance) of the Senate

3 and

4 Jackson of the House

5  
6  
7 [ income tax - donations from income tax refund -  
8 effective date ]  
9

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

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

13 Section 2368.12. A. Each state individual income tax return  
14 form for tax years which begin after December 31, 2003, and each  
15 state corporate tax return form for tax years beginning after  
16 December 31, 2003, shall contain a provision to allow a donation  
17 from a tax refund for the benefit of programs to recruit, train, and  
18 supervise volunteers as Court Appointed Special Advocates, as  
19 follows:

20 Support of programs for volunteers to act as Court Appointed  
21 Special Advocates for abused or neglected children. Check if you  
22 wish to donate from your tax refund: ( ) \$2, ( ) \$5, or ( ) \$\_\_\_\_.

23 B. Except as otherwise provided for in this section, all monies  
24 generated pursuant to subsection A of this section shall be paid to

1 the State Treasurer by the Oklahoma Tax Commission and placed to the  
2 credit of the Income Tax Checkoff Revolving Fund for Court Appointed  
3 Special Advocates created in subsection C of this section.

4 C. There is hereby created in the State Treasury a revolving  
5 fund for the Office of the Attorney General to be designated the  
6 "Income Tax Checkoff Revolving Fund for Court Appointed Special  
7 Advocates". The fund shall be a continuing fund, not subject to  
8 fiscal year limitations, and shall consist of all monies apportioned  
9 to the fund pursuant to the provisions of this section. All monies  
10 accruing to the credit of the fund are hereby appropriated and may  
11 be budgeted and expended by the Office of the Attorney General for  
12 the purpose of providing recruitment, training, and supervision for  
13 Court Appointed Special Advocates for abused and neglected children.  
14 The fund shall be available for expenses incurred by Court Appointed  
15 Special Advocate programs in the State of Oklahoma. Expenditures  
16 from the fund shall be made upon warrants issued by the State  
17 Treasurer against claims filed as prescribed by law with the  
18 Director of State Finance for approval and payment.

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

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

6 E. All Court Appointed Special Advocate programs in the State  
7 of Oklahoma shall receive a portion of this money.

8 F. Pursuant to Section 2368.18 of this title, the income tax  
9 checkoff contained in this section is hereby reauthorized effective  
10 January 1, 2014.

11 SECTION 2. This act shall become effective November 1, 2012.

12 Passed the Senate the 6th day of March, 2012.

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14 \_\_\_\_\_  
15 Presiding Officer of the Senate

16 Passed the House of Representatives the \_\_\_\_ day of \_\_\_\_\_,  
17 2012.

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20 Presiding Officer of the House  
21 of Representatives

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