

1 ENGROSSED SENATE
2 BILL NO. 4

By: Wilson of the Senate

3 and

4 Brown of the House

5
6 An Act relating to sales tax relief; amending 68 O.S.
7 2001, Section 5013, as amended by Section 15, Chapter
8 155, O.S.L. 2007 (68 O.S. Supp. 2010, Section 5013),
9 which relates to the Sales Tax Relief Act; modifying
time period during which specified claims may be
filed; and providing an effective date.

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

13 SECTION 1. AMENDATORY 68 O.S. 2001, Section 5013, as
14 amended by Section 15, Chapter 155, O.S.L. 2007 (68 O.S. Supp. 2010,
15 Section 5013), is amended to read as follows:

16 Section 5013. A. ~~All~~ Except as otherwise provided in this
17 subsection, all claims for relief authorized by the Sales Tax Relief
18 Act shall be received by and in the possession of the Oklahoma Tax
19 Commission on or before June 30 of each year for sales taxes paid
20 for the preceding calendar year. Claimants shall be allowed a
21 direct credit against income taxes owed by such claimant to the
22 State of Oklahoma for the amount of such claim, in which case such
23 claim shall be filed with the income tax return of the claimant on
24 or before April 15 following the close of the taxable year, unless

1 the claimant has been granted an extension of time in order to file
2 an income tax return, in which case the claim may be filed with the
3 return filed pursuant to the extension. In all cases where
4 claimants have no income tax liability or where the sales tax relief
5 authorized by this section exceeds the income tax liability of the
6 claimant, such claim, or any balance thereof, shall be paid out in
7 the same manner and out of the same fund as refunds of income taxes
8 are paid and so much of ~~said~~ the fund as is necessary for such
9 purposes is hereby appropriated. For sales tax paid during tax
10 years after 2010, a claim for relief shall be filed no later than
11 one (1) year after the end of the tax year during which the sales
12 tax was paid.

13 B. 1. Sales tax relief for families receiving assistance
14 pursuant to the federal program of Temporary Aid to Needy Families
15 shall be transferred from the ~~Oklahoma~~ Tax Commission to the
16 Department of Human Services as provided in this subsection for
17 purposes of obtaining federal matching funds to increase the
18 payments to recipients of Temporary Aid to Needy Families. The
19 determination of the amount to be transferred by the Oklahoma Tax
20 Commission shall be based on a statistical report prepared monthly
21 by the Department of Human Services which identifies the number of
22 recipients of Temporary Aid to Needy Families. The amount
23 transferred shall equal one-twelfth (1/12) of the annual sales tax
24 relief for all persons receiving assistance during the month of the

1 report. The amount transferred shall be paid out of the Income Tax
2 Withholding Refund Account of the Tax Commission.

3 2. Monies received from the Tax Commission shall be deposited
4 in the Human Services Fund. Recipients of assistance pursuant to
5 the federal program of Temporary Aid to Needy Families shall receive
6 sales tax relief as a part of their monthly Temporary Aid to Needy
7 Families.

8 C. All duties of the Tax Commission to make sales tax relief
9 payments to recipients since January 1, 1992, of state supplemental
10 payments or medical assistance as patients in long-term care
11 facilities who have received such supplemental payments or medical
12 assistance throughout the calendar year are hereby transferred to
13 the Department of Human Services. Receipt of such supplemental
14 payments or medical assistance shall constitute automatic
15 eligibility for sales tax relief under the provisions of the Sales
16 Tax Relief Act. Sales tax relief payments to persons identified in
17 this subsection shall be made as soon as practicable after the
18 commencement of each calendar year. The Department of Human
19 Services shall notify the Tax Commission of the total amount of the
20 sales tax relief payments made in order that such sum may be
21 transferred from the Income Tax Withholding Refund Account of the
22 Tax Commission to the Department.

23 D. For those individuals receiving assistance or state
24 supplemental payments as provided in subsections B and C of this

1 section, the Department of Human Services shall make the sales tax
2 relief payment without the requirement of an additional application
3 form.

4 E. To avoid duplication of payment, at the end of each calendar
5 year, the Department of Human Services shall provide the Tax
6 Commission with a list of the individuals who received sales tax
7 relief from the Department. Persons receiving sales tax relief
8 payments directly from the Department of Human Services shall not be
9 entitled to additional sales tax relief payments from the Tax
10 Commission.

11 F. The Department of Human Services and the Tax Commission
12 shall work jointly to notify individuals receiving assistance or
13 state supplemental payments from the Department of Human Services of
14 their possible entitlement and right to apply for sales tax relief
15 as provided for in the Sales Tax Relief Act.

16 SECTION 2. This act shall become effective January 1, 2012.

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1 Passed the Senate the 28th day of February, 2011.

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4 Presiding Officer of the Senate

5 Passed the House of Representatives the ____ day of _____,
6 2011.

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9 Presiding Officer of the House
10 of Representatives