

An Act

ENROLLED HOUSE
BILL NO. 1998

By: Dorman and Pittman of the
House

and

Shortey of the Senate

An Act relating to revenue and taxation; providing income tax checkoff for domestic violence and sexual assault services; allowing taxpayer to designate portion of tax liability into fund; defining term; directing placement of funds; creating the Domestic Violence and Sexual Assault Services Revolving Fund; allowing Attorney General to distribute monies in fund; specifying method of payment of funds; requiring notice on website; allowing refund for certain donations; providing time limit for refund; providing income tax checkoff for volunteer fire departments; allowing taxpayer to designate portion of tax liability into fund; directing placement of funds; creating the Volunteer Fire Department Revolving Fund; allowing the Office of the State Fire Marshal to distribute monies in fund; specifying method of payment of funds; allowing refund for 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.

SUBJECT: Income tax

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

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

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

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

C. There is hereby created in the State Treasury a revolving fund to be designated the "Domestic Violence and Sexual Assault Services Revolving Fund" administered by the Attorney General. The fund shall be a continuing fund, not subject to fiscal year limitations, and shall consist of all the monies received by the Attorney General pursuant to the provisions of subsection A of this section. All monies accruing to the credit of the fund are appropriated and may be budgeted and expended by the Attorney General at the beginning of each fiscal year for the purpose of providing grants to domestic violence and sexual assault services providers for the purpose of providing domestic violence and sexual assault services in Oklahoma. Expenditures from the fund shall be made upon warrants issued by the State Treasurer against claims filed as prescribed by law with the Director of the Office of State Finance for approval and payment.

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

E. If a taxpayer makes a donation pursuant to subsection A of this section in error, such taxpayer may file a claim for a refund

at any time within three (3) years from the due date of the tax return. Such claims shall be filed pursuant to the provisions of Section 2373 of Title 68 of the Oklahoma Statutes. Prior to the apportionment set forth in this section, an amount equal to the total amount of refunds made pursuant to this subsection during any one (1) year shall be deducted from the total donations received pursuant to this section during the following year and such amount deducted shall be paid to the State Treasurer and placed to the credit of the Income Tax Withholding Refund Account.

SECTION 2. NEW LAW A new section of law to be codified in the Oklahoma Statutes as Section 2368.23 of Title 68, unless there is created a duplication in numbering, reads as follows:

A. Each state individual income tax return form for tax years which begin after December 31, 2011, and each state corporate tax return form for tax years beginning after December 31, 2011, shall contain a provision to allow a donation from a tax refund for the benefit of volunteer fire departments in Oklahoma.

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

C. There is hereby created in the State Treasury a revolving fund to be designated the "Volunteer Fire Department Revolving Fund" administered by the Office of the State Fire Marshal. The fund shall be a continuing fund, not subject to fiscal year limitations, and shall consist of all the monies received by the Office of the State Fire Marshal pursuant to the provisions of subsection A of this section. All monies accruing to the credit of the fund are appropriated and may be budgeted and expended by the Office of the State Fire Marshal at the beginning of each fiscal year for the purpose of providing grants to volunteer fire departments in this state for the purpose of purchasing bunker gear, wildland gear and other protective clothing. Expenditures from the fund shall be made upon warrants issued by the State Treasurer against claims filed as prescribed by law with the Director of the Office of State Finance for approval and payment.

D. If a taxpayer makes a donation pursuant to subsection A of this section in error, such taxpayer may file a claim for a refund at any time within three (3) years from the due date of the tax

return. Such claims shall be filed pursuant to the provisions of Section 2373 of Title 68 of the Oklahoma Statutes. Prior to the apportionment set forth in this section, an amount equal to the total amount of refunds made pursuant to this subsection during any one (1) year shall be deducted from the total donations received pursuant to this section during the following year and such amount deducted shall be paid to the State Treasurer and placed to the credit of the Income Tax Withholding Refund Account.

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

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

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

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

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

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

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

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

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

C. There is hereby created in the State Treasury a revolving fund to be designated the "Oklahoma Youth and Government Revolving Fund" administered by the State Department of Education. The fund shall be a continuing fund, not subject to fiscal year limitations, and shall consist of all the monies received by the State Department of Education pursuant to the provisions of subsection A of this section. All monies accruing to the credit of the fund are appropriated and may be budgeted and expended by the State Department of Education at the beginning of each fiscal year for the purpose of providing grants to the Oklahoma chapter of the Y.M.C.A. Youth and Government program for purposes of educating young people regarding government and the legislative process. Expenditures from the fund shall be made upon warrants issued by the State Treasurer against claims filed as prescribed by law with the Director of State Finance for approval and payment.

D. If a taxpayer makes a donation pursuant to subsection A of this section in error, such taxpayer may file a claim for a refund at any time within three (3) years from the due date of the tax return. Such claims shall be filed pursuant to the provisions of

Section 2373 of ~~Title 68 of the Oklahoma Statutes~~ this title. Prior to the apportionment set forth in this section, an amount equal to the total amount of refunds made pursuant to this subsection during any one (1) year shall be deducted from the total donations received pursuant to this section during the following year and such amount deducted shall be paid to the State Treasurer and placed to the credit of the Income Tax Withholding Refund Account.

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

Section 2368.21 A. Each state individual income tax return form for tax years which begin after December 31, 2009, and each state corporate tax return form for tax years beginning after December 31, 2009, shall contain a provision to allow a donation ~~not to exceed Twenty five Dollars (\$25.00)~~ from a tax refund for the benefit of the Multiple Sclerosis Society.

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

C. There is hereby created in the State Treasury a revolving fund to be designated the "Multiple Sclerosis Society Revolving Fund" and administered by the State Department of Health. The fund shall be a continuing fund, not subject to fiscal year limitations, and shall consist of all the monies received by the State Department of Health pursuant to the provisions of subsection A of this section. All monies accruing to the credit of the fund are appropriated and may be budgeted and expended by the State Department of Health at the beginning of each fiscal year for the purpose of providing grants to the Multiple Sclerosis Society for purposes of mobilizing people and resources to drive research for a cure and to address the challenges of everyone affected by multiple sclerosis. Expenditures from the fund shall be made upon warrants issued by the State Treasurer against claims filed as prescribed by law with the Director of the Office of State Finance for approval and payment.

D. If a taxpayer makes a donation pursuant to subsection A of this section in error, such taxpayer may file a claim for refund at any time within three (3) years from the due date of the tax return.

Such claims shall be filed pursuant to the provisions of Section 2373 of ~~Title 68 of the Oklahoma Statutes~~ this title. Prior to the apportionment set forth in this section, an amount equal to the total amount of refunds made pursuant to this subsection during any one (1) year shall be deducted from the total donations received pursuant to this section during the following year and such amount deducted shall be paid to the State Treasurer and placed to the credit of the Income Tax Withholding Refund Account.

SECTION 6. This act shall become effective January 1, 2012.

Passed the House of Representatives the 17th day of March, 2011.

Presiding Officer of the House of
Representatives

Passed the Senate the 27th day of April, 2011.

Presiding Officer of the Senate

OFFICE OF THE GOVERNOR

Received by the Governor this _____
day of _____, 20____,
at _____ o'clock _____ M.

By: _____

Approved by the Governor of the State of Oklahoma the _____ day of
_____, 20____, at _____ o'clock _____ M.

Governor of the State of Oklahoma

OFFICE OF THE SECRETARY OF STATE

Received by the Secretary of State this _____
_____ day of _____, 20____,
at _____ o'clock _____ M.

By: _____