



1 Department of Health to distribute monies in fund;  
2 specifying method of payment of funds; allowing  
3 refund for certain donations; providing time limit  
4 for refund; providing for expiration of income tax  
5 checkoffs unless reauthorized; amending Section 1,  
6 Chapter 254, O.S.L. 2009 and Section 1, Chapter 307,  
7 O.S.L. 2010 (68 O.S. Supp. 2010, Sections 2368.17 and  
8 2368.21), which relate to income tax refund  
9 donations; removing donation limits; providing for  
10 codification; and providing an effective date.

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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

1 credit of the Domestic Violence and Sexual Assault Services  
2 Revolving Fund created in subsection C of this section.

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

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

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

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

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

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

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 Volunteer Fire Department Revolving Fund created in  
21 subsection C of this section.

22 C. There is hereby created in the State Treasury a revolving  
23 fund to be designated the "Volunteer Fire Department Revolving Fund"

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UNDERLINED language denotes Amendments to present Statutes.  
BOLD FACE CAPITALIZED language denotes Committee Amendments.  
~~Strike thru~~ language denotes deletion from present Statutes.

1 administered by the Office of the State Fire Marshal. The fund  
2 shall be a continuing fund, not subject to fiscal year limitations,  
3 and shall consist of all the monies received by the Office of the  
4 State Fire Marshal pursuant to the provisions of subsection A of  
5 this section. All monies accruing to the credit of the fund are  
6 appropriated and may be budgeted and expended by the Office of the  
7 State Fire Marshal at the beginning of each fiscal year for the  
8 purpose of providing grants to volunteer fire departments in this  
9 state for the purpose of purchasing bunker gear, wildland gear and  
10 other protective clothing. Expenditures from the fund shall be made  
11 upon warrants issued by the State Treasurer against claims filed as  
12 prescribed by law with the Director of the Office of State Finance  
13 for approval and payment.

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

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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 2368.24 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 Lupus 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 Lupus Revolving Fund created in subsection C  
15 of this section.

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

UNDERLINED language denotes Amendments to present Statutes.  
BOLD FACE CAPITALIZED language denotes Committee Amendments.  
~~Strike thru~~ language denotes deletion from present Statutes.

1 beginning of each fiscal year for the purpose of providing grants to  
2 the Oklahoma Medical Research Foundation for the purpose of funding  
3 research into treating and curing Lupus in this state. Expenditures  
4 from the fund shall be made upon warrants issued by the State  
5 Treasurer against claims filed as prescribed by law with the  
6 Director of the Office of State 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 a refund  
9 at any time within three (3) years from the due date of the tax  
10 return. Such claims shall be filed pursuant to the provisions of  
11 Section 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 4. AMENDATORY Section 1, Chapter 254, O.S.L.  
19 2009 (68 O.S. Supp. 2010, Section 2368.17), is amended to read as  
20 follows:

21 Section 2368.17 A. Each state individual income tax return  
22 form for tax years which begin after December 31, 2009, and each  
23 state corporate tax return form for tax years beginning after

1 December 31, 2009, shall contain a provision to allow a donation ~~not~~  
2 ~~to exceed Twenty five Dollars (\$25.00)~~ from a tax refund for the  
3 benefit of the Oklahoma chapter of the Y.M.C.A. Youth and Government  
4 program.

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

10 C. There is hereby created in the State Treasury a revolving  
11 fund to be designated the "Oklahoma Youth and Government Revolving  
12 Fund" administered by the State Department of Education. The fund  
13 shall be a continuing fund, not subject to fiscal year limitations,  
14 and shall consist of all the monies received by the State Department  
15 of Education pursuant to the provisions of subsection A of this  
16 section. All monies accruing to the credit of the fund are  
17 appropriated and may be budgeted and expended by the State  
18 Department of Education at the beginning of each fiscal year for the  
19 purpose of providing grants to the Oklahoma chapter of the Y.M.C.A.  
20 Youth and Government program for purposes of educating young people  
21 regarding government and the legislative process. Expenditures from  
22 the fund shall be made upon warrants issued by the State Treasurer

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1 against claims filed as prescribed by law with the Director of State  
2 Finance for approval and payment.

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

14 SECTION 5. AMENDATORY Section 1, Chapter 307, O.S.L.  
15 2010 (68 O.S. Supp. 2010, Section 2368.21), is amended to read as  
16 follows:

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

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

6 C. There is hereby created in the State Treasury a revolving  
7 fund to be designated the "Multiple Sclerosis Society Revolving  
8 Fund" and 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 subsection A of this  
12 section. All monies accruing to the credit of the fund are  
13 appropriated and may be budgeted and expended by the State  
14 Department of Health at the beginning of each fiscal year for the  
15 purpose of providing grants to the Multiple Sclerosis Society for  
16 purposes of mobilizing people and resources to drive research for a  
17 cure and to address the challenges of everyone affected by multiple  
18 sclerosis. Expenditures from the fund shall be made upon warrants  
19 issued by the State Treasurer against claims filed as prescribed by  
20 law with the Director of the Office of State Finance for approval  
21 and payment.

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

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

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12 COMMITTEE REPORT BY: COMMITTEE ON APPROPRIATIONS AND BUDGET, dated  
13 03-03-2011 - DO PASS, As Amended and Coauthored.

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