

1 State of Oklahoma for the amount of such claim, in which case such
2 claim shall be filed with the income tax return of the claimant on
3 or before April 15 following the close of the taxable year, unless
4 the claimant has been granted an extension of time in order to file
5 an income tax return, in which case the claim may be filed with the
6 return filed pursuant to the extension. In all cases where
7 claimants have no income tax liability or where the sales tax relief
8 authorized by this section exceeds the income tax liability of the
9 claimant, such claim, or any balance thereof, shall be paid out in
10 the same manner and out of the same fund as refunds of income taxes
11 are paid and so much of ~~said~~ the fund as is necessary for such
12 purposes is hereby appropriated. For sales tax paid during tax
13 years after 2010, a claim for relief shall be filed no later than
14 one (1) year after the end of the tax year during which the sales
15 tax was paid.

16 B. 1. Sales tax relief for families receiving assistance
17 pursuant to the federal program of Temporary Aid to Needy Families
18 shall be transferred from the ~~Oklahoma~~ Tax Commission to the
19 Department of Human Services as provided in this subsection for
20 purposes of obtaining federal matching funds to increase the
21 payments to recipients of Temporary Aid to Needy Families. The
22 determination of the amount to be transferred by the Oklahoma Tax
23 Commission shall be based on a statistical report prepared monthly
24 by the Department of Human Services which identifies the number of

1 recipients of Temporary Aid to Needy Families. The amount
2 transferred shall equal one-twelfth (1/12) of the annual sales tax
3 relief for all persons receiving assistance during the month of the
4 report. The amount transferred shall be paid out of the Income Tax
5 Withholding Refund Account of the Tax Commission.

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

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

3 D. For those individuals receiving assistance or state
4 supplemental payments as provided in subsections B and C of this
5 section, the Department of Human Services shall make the sales tax
6 relief payment without the requirement of an additional application
7 form.

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

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

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

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22 COMMITTEE REPORT BY: COMMITTEE ON APPROPRIATIONS AND BUDGET, dated
23 04-14-2011 - DO PASS.
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