

1 **SENATE FLOOR VERSION**

2 February 16, 2012

3 As Amended

4 SENATE BILL NO. 1071

By: David of the Senate

and

Jackson of the House

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

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

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

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

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

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 Income Tax Checkoff Revolving Fund for Court Appointed  
5 Special Advocates created in subsection C of this section.

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

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

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

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

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

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

14 COMMITTEE REPORT BY: COMMITTEE ON FINANCE, dated 2-7-12 - DO PASS,  
15 As Amended and Coauthored.

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