

1 STATE OF OKLAHOMA

2 1st Session of the 53rd Legislature (2011)

3 HOUSE BILL 1998

By: Dorman

4
5
6 AS INTRODUCED

7 An Act relating to revenue and taxation; providing
8 income tax checkoff for Y.W.C.A. domestic abuse
9 shelters; allowing taxpayer to designate portion of
10 tax liability into fund; directing placement of
11 funds; creating the Y.W.C.A. Domestic Abuse Shelter
12 Revolving Fund; allowing Department of Human Services
13 to distribute monies in fund; specifying method of
14 payment of funds; allowing refund for certain
15 donations; providing time limit for refund; providing
16 for expiration of income tax checkoffs unless
17 reauthorized; providing income tax checkoff for
18 volunteer fire departments; allowing taxpayer to
19 designate portion of tax liability into fund;
20 directing placement of funds; creating the Volunteer
21 Fire Department Revolving Fund; allowing the Office
22 of the State Fire Marshall to distribute monies in
23 fund; specifying method of payment of funds; allowing
24 refund for certain donations; providing time limit
for refund; providing for expiration of income tax
checkoffs unless reauthorized; providing for
codification; and providing an effective date.

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:

1 A. Each state individual income tax return form for tax years
2 which begin after December 31, 2011, and each state corporate tax
3 return form for tax years beginning after December 31, 2011, shall
4 contain a provision to allow a donation from a tax refund for the
5 benefit of Y.W.C.A. domestic abuse shelters in Oklahoma.

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

11 C. There is hereby created in the State Treasury a revolving
12 fund to be designated the "Y.W.C.A. Domestic Abuse Shelter Revolving
13 Fund" administered by the Department of Human Services. The fund
14 shall be a continuing fund, not subject to fiscal year limitations,
15 and shall consist of all the monies received by the Department of
16 Human Services pursuant to the provisions of subsection A of this
17 section. All monies accruing to the credit of the fund are
18 appropriated and may be budgeted and expended by the Department of
19 Human Services at the beginning of each fiscal year for the purpose
20 of providing grants to Oklahoma chapters of the Y.W.C.A. for the
21 purpose of providing domestic abuse shelters in Oklahoma.
22 Expenditures from the fund shall be made upon warrants issued by the
23 State Treasurer against claims filed as prescribed by law with the
24 Director of the Office of State Finance for approval and payment.

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

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

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

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

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

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

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. This act shall become effective January 1, 2012.

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