

1 STATE OF OKLAHOMA

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

3 HOUSE BILL 2123

By: Hickman

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6 AS INTRODUCED

7 An Act relating to revenue and taxation; providing
8 income tax checkoff for the Oklahoma Grape Growers
9 and Wine Makers Association; allowing taxpayer to
10 designate portion of tax liability into fund;
11 directing placement of funds; creating the Oklahoma
12 Grape Growers and Wine Makers Association Revolving
13 Fund; allowing Oklahoma Department of Agriculture,
14 Food, and Forestry to distribute monies in fund;
15 specifying method of payment of funds; allowing
16 refund for certain donations; providing time limit
17 for refund; providing for codification; and providing
18 an effective date.

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

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

23 A. Each state individual income tax return form for tax years
24 which begin after December 31, 2010, and each state corporate tax
return form for tax years beginning after December 31, 2010, shall
contain a provision to allow a donation for the benefit of the
Oklahoma Grape Growers and Wine Makers Association.

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 Oklahoma Grape Growers and Wine Makers Association
5 Revolving Fund created in subsection C of this section.

6 C. There is hereby created in the State Treasury a revolving
7 fund to be designated the "Oklahoma Grape Growers and Wine Makers
8 Association Revolving Fund" and administered by the Oklahoma
9 Department of Agriculture, Food, and Forestry. The fund shall be a
10 continuing fund, not subject to fiscal year limitations, and shall
11 consist of all the monies received by the Oklahoma Department of
12 Agriculture, Food, and Forestry pursuant to the provisions of
13 subsection A of this section. All monies accruing to the credit of
14 the fund are appropriated and may be budgeted and expended by the
15 Oklahoma Department of Agriculture, Food, and Forestry at the
16 beginning of each fiscal year for the purpose of providing grants to
17 the Oklahoma Grape Growers and Wine Makers Association for purposes
18 of promoting production and appreciation of premium grapes and fine
19 wines from Oklahoma, and representing a unified state industry with
20 common marketing, governmental and educational goals. Expenditures
21 from the fund shall be made upon warrants issued by the State
22 Treasurer against claims filed as prescribed by law with the
23 Director of the Office of State Finance for approval and payment.

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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 refund at
3 any time within three (3) years from the due date of the tax return.
4 Such claims shall be filed pursuant to the provisions of Section
5 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. This act shall become effective January 1, 2012.

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