

1 STATE OF OKLAHOMA

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

3 SENATE BILL 21

By: Eason McIntyre

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6 AS INTRODUCED

7 An Act relating to income tax refunds; providing for  
8 taxpayer donation from income tax refund for music  
9 festivals in Historic Greenwood District; providing  
10 for distribution of funds; creating specified  
11 revolving fund for certain purpose and providing for  
12 expenditures from such fund; providing procedures for  
13 refund if donation is made in error; providing for  
14 codification; and providing an effective date.

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

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

19 A. Each state individual income tax return form for tax years  
20 which begin after December 31, 2010, and each state corporate tax  
21 return form for tax years beginning after December 31, 2010, shall  
22 contain a provision to allow a donation from a tax refund for the  
23 purpose of supporting music festivals held in the Historic Greenwood  
24 District.

B. Except as otherwise provided for in this section, all monies  
generated pursuant to subsection A of this section shall be paid to

1 the State Treasurer by the Oklahoma Tax Commission and placed to the  
2 credit of the Historic Greenwood District Music Festival Revolving  
3 Fund created in subsection C of this section.

4 C. There is hereby created in the State Treasury a revolving  
5 fund to be designated the "Historic Greenwood District Music  
6 Festival Revolving Fund" and administered by the Oklahoma Historical  
7 Society. The fund shall be a continuing fund, not subject to fiscal  
8 year limitations, and shall consist of all the monies received by  
9 the Oklahoma Historical Society pursuant to the provisions of  
10 subsection A of this section. All monies accruing to the credit of  
11 the fund are appropriated and may be budgeted and expended by the  
12 Oklahoma Historical Society at the beginning of each fiscal year for  
13 the purpose of promoting and supporting music festivals in the  
14 Historic Greenwood District. 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. If a taxpayer makes a donation pursuant to subsection A of  
19 this section in error, such taxpayer may file a claim for refund at  
20 any time within three (3) years from the due date of the tax return.  
21 Such claims shall be filed pursuant to the provisions of Section  
22 2373 of Title 68 of the Oklahoma Statutes. Prior to the  
23 apportionment set forth in this section, an amount equal to the  
24 total amount of refunds made pursuant to this subsection during any

1 one (1) year shall be deducted from the total donations received  
2 pursuant to this section during the following year and such amount  
3 deducted shall be paid to the State Treasurer and placed to the  
4 credit of the Income Tax Withholding Refund Account.

5 SECTION 2. This act shall become effective November 1, 2011.

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