

1 ENGROSSED SENATE AMENDMENT
TO

2 ENGROSSED HOUSE
3 BILL NO. 2527

By: Floyd, Pittman and Sherrer
of the House

4 and

5 Ivester of the Senate

6
7
8 An Act relating to revenue and taxation; providing
9 income tax checkoff for domestic violence legal aid
10 services; allowing taxpayer to designate portion of
11 tax liability into fund; defining term; directing
12 placement of funds; creating the Domestic Violence
13 Legal Aid Revolving Fund; allowing Attorney General
to distribute monies in fund; specifying method of
payment of funds; requiring notice on website;
allowing refund for certain donations; providing time
limit for refund; providing for codification; and
providing an effective date.

14
15 AUTHOR: Add the following Senate Coauthor: Johnson (Constance)

16 AUTHOR: Add the following House Coauthor: Hoskin

17 AMENDMENT NO. 1. Page 1, strike the title, enacting clause and
18 entire bill and insert

19 "An Act relating to revenue and taxation; providing
20 income tax checkoff for domestic violence legal aid
21 services; allowing taxpayer to designate portion of
22 tax liability into fund; defining term; directing
23 placement of funds; creating the Domestic Violence
24 Legal Aid Revolving Fund; allowing Attorney General
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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 2368.27 of Title 68, unless there is created a duplication in numbering, reads as follows:

A. Each state individual income tax return form for tax years which begin after December 31, 2014, and each state corporate tax return form for tax years beginning after December 31, 2014, shall contain a provision to allow a donation from a tax refund for the benefit of indigent domestic violence victim legal services in Oklahoma that have been approved by the Attorney General. As used in this section, the term "legal services" shall mean legal assistance provided to indigent victims of domestic violence.

B. Except as otherwise provided for in this section, all monies generated pursuant to subsection A of this section shall be paid to the State Treasurer by the Oklahoma Tax Commission and placed to the credit of the Domestic Violence Legal Assistance Revolving Fund created in subsection C of this section.

C. There is hereby created in the State Treasury a revolving fund to be designated the "Domestic Violence Legal Assistance Revolving Fund" administered by the Attorney General. The fund shall be a continuing fund, not subject to fiscal year limitations, and shall consist of all the monies received by the Attorney General

1 pursuant to the provisions of subsection A of this section. All
2 monies accruing to the credit of the fund are appropriated and may
3 be budgeted and expended by the Attorney General at the beginning of
4 each fiscal year for the purpose of providing grants to entities
5 offering legal assistance to indigent domestic violence victims in
6 Oklahoma. Expenditures from the fund shall be made upon warrants
7 issued by the State Treasurer against claims filed as prescribed by
8 law with the Director of the Office of Management and Enterprise
9 Services for approval and payment.

10 D. The Attorney General shall provide notice of the Domestic
11 Violence Legal Assistance Revolving Fund on the website of the
12 Attorney General.

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

24 SECTION 2. This act shall become effective November 1, 2014."

