

05/20/2013 09:20:49 AM

HOUSE OF REPRESENTATIVES
CONFERENCE COMMITTEE REPORT

Mr. President:
Mr. Speaker:

The Conference Committee, to which was referred

HB1612

By: McPeak of the House and Garrison of the Senate

Title: Revenue and taxation; providing income tax checkoff for Hearts For Hearing; effective date.

Together with Engrossed Senate Amendments thereto, beg leave to report that we have had the same under consideration and herewith return the same with the following recommendations:

1. That the Senate recede from its amendment; and
2. That the attached Conference Committee Substitute be adopted.

Respectfully submitted,

House Action _____ Date _____ Senate Action _____ Date _____

HB1612 CCR (A)
HOUSE CONFEREES

| | | | |
|---------------------|---|-------------------|---|
| Armes, Don |  | Billy, Lisa J. |  |
| Brown, Mike | <hr/> | Christian, Mike | <hr/> |
| Coody, Ann |  | Cox, Doug |  |
| Denney, Lee |  | Dorman, Joe | <hr/> |
| Hickman, Jeffrey W. |  | Hoskin, Chuck | <hr/> |
| Kern, Sally |  | Martin, Scott |  |
| McCullough, Mark |  | McDaniel, Jeannie |  |
| McNiel, Skye |  | McPeak, Jerry |  |
| Morrisette, Richard | <hr/> | Nelson, Jason |  |
| Newell, Tom | <hr/> | Osborn, Leslie | <hr/> |
| Proctor, Eric | <hr/> | Roberts, Sean | <hr/> |
| Sanders, Mike | <hr/> | Schwartz, Colby |  |
| Sears, Earl |  | Watson, Weldon |  |
| Wesselhoft, Paul | <hr/> | | |

SENATE CONFEREES

Bass RS Bass

Branan _____

Brinkley [Signature]

Coates Coates

Crain [Signature]

David [Signature]

Ellis _____

Fields Eddie Fields

Ford [Signature]

Griffin [Signature]

Halligan [Signature]

Holt _____

Ivester [Signature]

C. Johnson [Signature]

R. Johnson [Signature]

Jolley [Signature]

Justice [Signature]

Marlatt _____

Mazzei _____

Newberry _____

Paddack _____

Standridge [Signature]

Stanislawski [Signature]

Sykes [Signature]

Treat [Signature]

Wyrick [Signature]

1 STATE OF OKLAHOMA

2 1st Session of the 54th Legislature (2013)

3 CONFERENCE COMMITTEE
4 SUBSTITUTE
5 FOR ENGROSSED
6 HOUSE BILL NO. 1612

By: McPeak, Nelson, Dorman,
Sherrer, Denney, Shelton
and Cox of the House

7 and

8 Garrison and Treat of the
9 Senate

10
11 CONFERENCE COMMITTEE SUBSTITUTE

12 An Act relating to revenue and taxation; providing
13 income tax checkoff for Hearts For Hearing; allowing
14 taxpayer to designate portion of tax liability into
15 fund; directing placement of funds; creating the
16 Hearts For Hearing Revolving Fund; allowing
17 Department of Health to distribute monies in fund;
18 specifying method of payment of funds; allowing
19 refund for certain donations; providing time limit
20 for refund; amending 68 O.S. 2011, Section 2368.24,
21 as amended by Section 564, Chapter 304, O.S.L. 2012
22 (68 O.S. Supp. 2012, Section 2368.24), which relates
23 to a certain tax donation; changing name of recipient
24 fund; requiring budgeting and expenditure of certain
monies; modifying purpose; providing for
codification; and providing an effective date.

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

1 SECTION 1. NEW LAW A new section of law to be codified
2 in the Oklahoma Statutes as Section 2368.27 of Title 68, unless
3 there is created a duplication in numbering, reads as follows:

4 A. Each state individual income tax return form for tax years
5 which begin after December 31, 2012, and each state corporate tax
6 return form for tax years beginning after December 31, 2012, shall
7 contain a provision to allow a donation from a tax refund for the
8 benefit of Hearts For Hearing.

9 B. Except as otherwise provided for in this section, all monies
10 generated pursuant to subsection A of this section shall be paid to
11 the State Treasurer by the Oklahoma Tax Commission and placed to the
12 credit of the Hearts For Hearing Revolving Fund created in
13 subsection C of this section.

14 C. There is hereby created in the State Treasury a revolving
15 fund to be designated the "Hearts For Hearing Revolving Fund" and
16 administered by the State Department of Health. The fund shall be a
17 continuing fund, not subject to fiscal year limitations, and shall
18 consist of all the monies received by the State Department of Health
19 pursuant to the provisions of subsection A of this section. All
20 monies accruing to the credit of the fund are appropriated and may
21 be budgeted and expended by the State Department of Health at the
22 beginning of each fiscal year for the purpose of providing grants to
23 Hearts For Hearing for purposes of providing a comprehensive hearing
24 health program for both children and adults offering auditory-verbal

1 therapy as well as an auditory-oral preschool. Expenditures from
2 the fund shall be made upon warrants issued by the State Treasurer
3 against claims filed as prescribed by law with the Director of the
4 Office of Management and Enterprise Services for approval and
5 payment.

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

17 SECTION 2. AMENDATORY 68 O.S. 2011, Section 2368.24, as
18 amended by Section 564, Chapter 304, O.S.L. 2012 (68 O.S. Supp.
19 2012, Section 2368.24), is amended to read as follows:

20 Section 2368.24 A. Each state individual income tax return
21 form for tax years which begin after December 31, ~~2011~~ 2012, and
22 each state corporate tax return form for tax years beginning after
23 December 31, ~~2011~~ 2012, shall contain a provision to allow a
24

1 donation from a tax refund for the benefit of the ~~Oklahoma Lupus~~
2 ~~Revolving~~ LUPUS Fund for Oklahoma.

3 B. Except as otherwise provided for in this section, all monies
4 generated pursuant to subsection A of this section shall be paid to
5 the State Treasurer by the Oklahoma Tax Commission and placed to the
6 credit of the ~~Oklahoma Lupus Revolving~~ LUPUS Fund for Oklahoma
7 created in subsection C of this section.

8 C. There is hereby created in the State Treasury a revolving
9 fund to be designated the "~~Oklahoma Lupus Revolving~~ LUPUS Fund for
10 Oklahoma" and administered by the State Department of Health. The
11 fund shall be a continuing fund, not subject to fiscal year
12 limitations, and shall consist of all the monies received by the
13 State Department of Health pursuant to the provisions of subsection
14 A of this section. All monies accruing to the credit of the fund
15 are hereby appropriated and ~~may~~ shall be budgeted and expended by
16 the State Department of Health at the beginning of each fiscal year
17 for the purpose of providing grants to the ~~Oklahoma Medical Research~~
18 Lupus Foundation of Oklahoma for the purpose of ~~funding research~~
19 ~~into treating and curing Lupus~~ lupus awareness, education, outreach,
20 referral, research or treatment in this state. Expenditures from
21 the fund shall be made upon warrants issued by the State Treasurer
22 against claims filed as prescribed by law with the Director of the
23 Office of Management and Enterprise Services for approval and
24 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 this title. Prior to the apportionment set forth in
6 this section, an amount equal to the total amount of refunds made
7 pursuant to this subsection during any one (1) year shall be
8 deducted from the total donations received pursuant to this section
9 during the following year and such amount deducted shall be paid to
10 the State Treasurer and placed to the credit of the Income Tax
11 Withholding Refund Account.

12 SECTION 3. This act shall become effective January 1, 2014.

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