

1 STATE OF OKLAHOMA

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

3 COMMITTEE SUBSTITUTE

4 FOR

5 HOUSE BILL NO. 2171

By: Echols

6
7 COMMITTEE SUBSTITUTE

8 An Act relating to revenue and taxation; amending 68
9 O.S. 2011, Section 2368.24, as amended by Section
10 564, Chapter 304, O.S.L. 2012 (68 O.S. Supp. 2012,
11 Section 2368.24), which relates to an income tax
12 check-off; modifying fund reference; modifying
13 provisions related to expenditures; providing for
14 expenditures related to lupus; and providing an
15 effective date.

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

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

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~~ Lupus ~~Revolving~~ Fund for Oklahoma created in
5 subsection C of this section.

6 C. There is hereby created in the State Treasury a revolving
7 fund to be designated the "~~Oklahoma~~ Lupus ~~Revolving~~ Fund for
8 Oklahoma" and administered by the State Department of Health. The
9 fund shall be a continuing fund, not subject to fiscal year
10 limitations, and shall consist of all the monies received by the
11 State Department of Health pursuant to the provisions of subsection
12 A of this section. All monies accruing to the credit of the fund
13 are hereby appropriated and ~~may~~ shall be budgeted and expended by
14 the State Department of Health at the beginning of each fiscal year
15 for the purpose of providing grants to the ~~Oklahoma Medical Research~~
16 Lupus Foundation of Oklahoma for the purpose of ~~funding research~~
17 into treating and curing Lupus lupus awareness, education, outreach,
18 referral, research or treatment in this state. Expenditures from
19 the fund shall be made upon warrants issued by the State Treasurer
20 against claims filed as prescribed by law with the Director of the
21 Office of Management and Enterprise Services for approval and
22 payment.

23 D. If a taxpayer makes a donation pursuant to subsection A of
24 this section in error, such taxpayer may file a claim for a refund

1 at any time within three (3) years from the due date of the tax
2 return. Such claims shall be filed pursuant to the provisions of
3 Section 2373 of this title. Prior to the apportionment set forth in
4 this section, an amount equal to the total amount of refunds made
5 pursuant to this subsection during any one (1) year shall be
6 deducted from the total donations received pursuant to this section
7 during the following year and such amount deducted shall be paid to
8 the State Treasurer and placed to the credit of the Income Tax
9 Withholding Refund Account.

10 SECTION 2. This act shall become effective January 1, 2014.

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