

1 STATE OF OKLAHOMA

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

3 SUBCOMMITTEE RECOMMENDATION  
4 FOR

5 HOUSE BILL NO. 2232

6 By: Dorman

7 SUBCOMMITTEE RECOMMENDATION

8 An Act relating to revenue and taxation; allowing  
9 donation from refund for certain purpose; depositing  
10 funds; creating Constitutional Challenge Litigation  
11 Cost Revolving Fund; limiting expenditure from fund  
12 to certain purposes; allowing refund for donations  
13 made in error; providing for codification; and  
14 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 2368.27 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, 2013, and each state corporate tax  
21 return form for tax years beginning after December 31, 2013, shall  
22 contain a provision to allow a donation from a tax refund to the  
23 Oklahoma Attorney General for the purpose of defending  
24

1 constitutional challenges to Oklahoma Statutes or challenging  
2 federal statutes.

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 Constitutional Challenge Litigation Cost Revolving  
7 Fund 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 "Constitutional Challenge Litigation Cost  
10 Revolving Fund" administered by the Attorney General. The fund  
11 shall be a continuing fund, not subject to fiscal year limitations,  
12 and shall consist of all the monies received by the Attorney General  
13 pursuant to the provisions of subsection A of this section. All  
14 monies accruing to the credit of the fund are appropriated and may  
15 be budgeted and expended by the Attorney General at the beginning of  
16 each fiscal year for the purpose of defending the statutes of this  
17 state from constitutional challenges or challenging federal  
18 statutes. Expenditures from the fund shall be made upon warrants  
19 issued by the State Treasurer against claims filed as prescribed by  
20 law with the Director of the Office of Management and Enterprise  
21 Services for approval and payment.

22 D. If a taxpayer makes a donation pursuant to subsection A of  
23 this section in error, such taxpayer may file a claim for a refund  
24 at any time within three (3) years from the due date of the tax

1 return. Such claims shall be filed pursuant to the provisions of  
2 Section 2373 of Title 68 of the Oklahoma Statutes. Prior to the  
3 apportionment set forth in this section, an amount equal to the  
4 total amount of refunds made pursuant to this subsection during any  
5 one (1) year shall be deducted from the total donations received  
6 pursuant to this section during the following year and such amount  
7 deducted shall be paid to the State Treasurer and placed to the  
8 credit of the Income Tax Withholding Refund Account.

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

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