

FLOOR AMENDMENT  
HOUSE OF REPRESENTATIVES  
State of Oklahoma

SPEAKER:

CHAIR:

I move to amend SB864  
Page 8 Section 2 Lines 12  
Of the printed Bill  
Of the Engrossed Bill

By creating a new Section 2 and inserting the following language:

(SEE ATTACHED);

And by renumbering subsequent sections.

**AMEND TITLE TO CONFORM TO AMENDMENTS**

Amendment submitted by: Jerry McPeak

Adopted: \_\_\_\_\_

\_\_\_\_\_  
Reading Clerk

SECTION 1. AMENDATORY 68 O.S. 2011, Section 2385.16, is amended to read as follows:  
Section 2385.16.

§68-2385.16. Deposit of payments - Refunds - Method of refunds.

A. All payments received by the Oklahoma Tax Commission transmitted by employers for taxes withheld from employees and all payments received by the Tax Commission from taxpayers as herein provided shall be deposited with the State Treasurer in the Tax Commission's Official Depository Clearing Account and be designated Income Tax Withholding Funds. These funds shall be under the exclusive control of the Tax Commission. The Tax Commission is empowered and directed each month to transfer the amount thereof which the Tax Commission estimates to be necessary to make tax refunds to a separate account designated as the Income Tax Withholding Refund Account, and to make apportionments from such funds remaining in said Official Depository Clearing Account, of the amount it considers available for distribution as income taxes collected. The Tax Commission shall maintain a balance in the refund account sufficient to cover anticipated tax refunds.

All warrants drawn against such refund account as provided in the preceding subsection which are not presented for payment within ninety (90) days of issuance thereof shall be void.

Persons entitled to refunds of monies represented by warrants which are not presented for payment within ninety (90) days from the date of issuance thereof may file claims for refund at any time within three (3) years from the due date of the return. Such claims shall be filed and paid under the provisions of Section 2373 of this Code, and if allowed shall be paid under the provisions of such section. An income tax refund warrant which was not presented for payment within ninety (90) days from the date of issuance or reissued for a like amount up to three (3) years from the date of issuance of the original warrant shall be subject to reporting and remittance to the Oklahoma State Treasurer pursuant to the Uniform Unclaimed Property Act.

B. Neither the Tax Commission nor any member or employee thereof shall be held personally liable for making any refund by reason of a fraudulent withholding certificate being used as a basis for such refund.

C. The Except as otherwise provided by subsection D of this section, the Oklahoma Tax Commission may use a direct deposit system and card-based disbursement system in lieu of checks or warrants for the purposes of issuing refunds for overpayment of individual income taxes.

Notwithstanding the provisions of Section 205 of this title, the Tax Commission may enter into a contract with, and release taxpayer information to, entities deemed to be qualified by the Tax Commission to implement the card-based disbursement system. The Tax Commission shall not release to any entity contracted with pursuant to this section the full social security number of taxpayers opting to receive a refund through the card-based disbursement system.

D. Any person sixty-two (62) years of age or older may receive an income tax refund by direct payment in the form of a check or warrant which option shall be clearly indicated on the income tax return.

