

1 **HOUSE OF REPRESENTATIVES - FLOOR VERSION**

2 STATE OF OKLAHOMA

3 1st Session of the 54th Legislature (2013)

4 COMMITTEE SUBSTITUTE
5 FOR
6 HOUSE BILL NO. 2232

By: Dorman of the House

and

Barrington of the Senate

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10 COMMITTEE SUBSTITUTE

11 An Act relating to revenue and taxation; allowing
12 donation from refund for certain purpose; depositing
13 funds; creating Constitutional Challenge Litigation
14 Cost Revolving Fund; limiting expenditure from fund
15 to certain purposes; allowing refund for donations
16 made in error; providing for codification; and
17 providing an effective date.

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

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

22 A. Each state individual income tax return form for tax years
23 which begin after December 31, 2013, and each state corporate tax
24 return form for tax years beginning after December 31, 2013, shall

1 contain a provision to allow a donation from a tax refund to the
2 Oklahoma Attorney General for the purpose of defending
3 constitutional challenges to Oklahoma Statutes or challenging
4 federal statutes.

5 B. Except as otherwise provided for in this section, all monies
6 generated pursuant to subsection A of this section shall be paid to
7 the State Treasurer by the Oklahoma Tax Commission and placed to the
8 credit of the Constitutional Challenge Litigation Cost Revolving
9 Fund created in subsection C of this section.

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

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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 Title 68 of the Oklahoma Statutes. Prior to the
6 apportionment set forth in this section, an amount equal to the
7 total amount of refunds made pursuant to this subsection during any
8 one (1) year shall be deducted from the total donations received
9 pursuant to this section during the following year and such amount
10 deducted shall be paid to the State Treasurer and placed to the
11 credit of the Income Tax Withholding Refund Account.

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

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14 COMMITTEE REPORT BY: COMMITTEE ON APPROPRIATIONS AND BUDGET, dated
15 02/18/2013 - DO PASS, As Amended and Coauthored.
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