

1 **SENATE FLOOR VERSION**

2 March 26, 2013

3 **AS AMENDED**

4 ENGROSSED HOUSE
5 BILL NO. 2232

6 By: Dorman, Sherrer and Hoskin
7 of the House

8 and

9 Barrington of the Senate

10 **[revenue and taxation - Constitutional Challenge**
11 **Litigation Cost Revolving Fund - changing name of**
12 **recipient fund - modifying purpose - codification -**
13 **effective date]**

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

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

18 A. Each state individual income tax return form for tax years
19 which begin after December 31, 2013, and each state corporate tax
20 return form for tax years beginning after December 31, 2013, shall
21 contain a provision to allow a donation from a tax refund to the
22 Oklahoma Attorney General for the purpose of defending
23 constitutional challenges to Oklahoma Statutes or challenging
24 federal statutes.

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 Constitutional Challenge Litigation Cost Revolving
5 Fund created in subsection C of this section.

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

20 D. If a taxpayer makes a donation pursuant to subsection A of
21 this section in error, such taxpayer may file a claim for a refund
22 at any time within three (3) years from the due date of the tax
23 return. Such claims shall be filed pursuant to the provisions of
24 Section 2373 of Title 68 of the Oklahoma Statutes. Prior to the

1 apportionment set forth in this section, an amount equal to the
2 total amount of refunds made pursuant to this subsection during any
3 one (1) year shall be deducted from the total donations received
4 pursuant to this section during the following year and such amount
5 deducted shall be paid to the State Treasurer and placed to the
6 credit of the Income Tax Withholding Refund Account.

7 SECTION 2. AMENDATORY 68 O.S. 2011, Section 2368.24, as
8 amended by Section 564, Chapter 304, O.S.L. 2012 (68 O.S. Supp.
9 2012, Section 2368.24), is amended to read as follows:

10 Section 2368.24 A. Each state individual income tax return
11 form for tax years which begin after December 31, ~~2011~~ 2012, and
12 each state corporate tax return form for tax years beginning after
13 December 31, ~~2011~~ 2012, shall contain a provision to allow a
14 donation from a tax refund for the benefit of the ~~Oklahoma~~ Lupus
15 Revolving Fund for Oklahoma.

16 B. Except as otherwise provided for in this section, all monies
17 generated pursuant to subsection A of this section shall be paid to
18 the State Treasurer by the Oklahoma Tax Commission and placed to the
19 credit of the ~~Oklahoma~~ Lupus Revolving Fund for Oklahoma created in
20 subsection C of this section.

21 C. There is hereby created in the State Treasury a revolving
22 fund to be designated the "~~Oklahoma~~ Lupus Revolving Fund for
23 Oklahoma" and administered by the State Department of Health. The
24 fund shall be a continuing fund, not subject to fiscal year

1 limitations, and shall consist of all the monies received by the
2 State Department of Health pursuant to the provisions of subsection
3 A of this section. All monies accruing to the credit of the fund
4 are hereby appropriated and ~~may~~ shall be budgeted and expended by
5 the State Department of Health at the beginning of each fiscal year
6 for the purpose of providing grants to the ~~Oklahoma Medical Research~~
7 Lupus Foundation of Oklahoma for the purpose of ~~funding research~~
8 ~~into treating and curing Lupus~~ lupus awareness, education, outreach,
9 referral, research or treatment in this state. Expenditures from
10 the fund shall be made upon warrants issued by the State Treasurer
11 against claims filed as prescribed by law with the Director of the
12 Office of Management and Enterprise Services for approval and
13 payment.

14 D. If a taxpayer makes a donation pursuant to subsection A of
15 this section in error, such taxpayer may file a claim for a refund
16 at any time within three (3) years from the due date of the tax
17 return. Such claims shall be filed pursuant to the provisions of
18 Section 2373 of this title. Prior to the apportionment set forth in
19 this section, an amount equal to the total amount of refunds made
20 pursuant to this subsection during any one (1) year shall be
21 deducted from the total donations received pursuant to this section
22 during the following year and such amount deducted shall be paid to
23 the State Treasurer and placed to the credit of the Income Tax
24 Withholding Refund Account.

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

2 COMMITTEE REPORT BY: COMMITTEE ON FINANCE
3 March 26, 2013 - DO PASS AS AMENDED
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