

1 **SENATE FLOOR VERSION**

2 March 18, 2014

3 **AS AMENDED**

4 ENGROSSED HOUSE
5 BILL NO. 2527

6 By: Floyd, Pittman, Sherrer and
7 Hoskin of the House

8 and

9 Ivester of the Senate

10 An Act relating to revenue and taxation; providing
11 income tax checkoff for domestic violence legal aid
12 services; allowing taxpayer to designate portion of
13 tax liability into fund; defining term; directing
14 placement of funds; creating the Domestic Violence
15 Legal Aid Revolving Fund; allowing Attorney General
16 to distribute monies in fund; specifying method of
17 payment of funds; requiring notice on website;
18 allowing refund for certain donations; providing time
19 limit for refund; providing for codification; and
20 providing an effective date.

21 ~~BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:~~

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

25 A. Each state individual income tax return form for tax years
26 which begin after December 31, 2014, and each state corporate tax
27 return form for tax years beginning after December 31, 2014, shall
28 contain a provision to allow a donation from a tax refund for the

1 benefit of indigent domestic violence victim legal services in
2 Oklahoma that have been certified by the Attorney General. As used
3 in this section, the term "legal services" shall mean legal aid
4 provided to indigent victims of domestic violence.

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 Domestic Violence Legal Aid Revolving Fund created in
9 subsection C of this section.

10 C. There is hereby created in the State Treasury a revolving
11 fund to be designated the "Domestic Violence Legal Aid Revolving
12 Fund" administered by the Attorney General. The fund shall be a
13 continuing fund, not subject to fiscal year limitations, and shall
14 consist of all the monies received by the Attorney General pursuant
15 to the provisions of subsection A of this section. All monies
16 accruing to the credit of the fund are appropriated and may be
17 budgeted and expended by the Attorney General at the beginning of
18 each fiscal year for the purpose of providing grants to entities
19 offering legal aid to indigent domestic violence victims in
20 Oklahoma. 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. The Attorney General shall provide notice of the Domestic
2 Violence Legal Aid Revolving Fund on the website of the Attorney
3 General.

4 E. If a taxpayer makes a donation pursuant to subsection A of
5 this section in error, such taxpayer may file a claim for a refund
6 at any time within three (3) years from the due date of the tax
7 return. Such claims shall be filed pursuant to the provisions of
8 Section 2373 of Title 68 of the Oklahoma Statutes. Prior to the
9 apportionment set forth in this section, an amount equal to the
10 total amount of refunds made pursuant to this subsection during any
11 one (1) year shall be deducted from the total donations received
12 pursuant to this section during the following year and such amount
13 deducted shall be paid to the State Treasurer and placed to the
14 credit of the Income Tax Withholding Refund Account.

15 SECTION 2. This act shall become effective November 1, 2014.

16 COMMITTEE REPORT BY: COMMITTEE ON FINANCE
17 March 18, 2014 - DO PASS AS AMENDED
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