

1 STATE OF OKLAHOMA

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

3 HOUSE BILL 1128

By: Roussetot

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6 AS INTRODUCED

7 An Act relating to child support; providing for
8 certain form to be filed with an income tax return if
9 one spouse is not legally obligated to pay the other
10 spouse's outstanding child support; directing
11 Oklahoma Tax Commission to develop form and
12 promulgate necessary rules; and providing for
13 codification.

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 205.7 of Title 68, unless there
17 is created a duplication in numbering, reads as follows:

18 A. An individual filing a joint return who owes unpaid child
19 support and has a spouse who is not legally obligated to pay the
20 unpaid child support may file a form with the jointly filed income
21 tax return which shows the spouse should be entitled to his or her
22 share of the joint income tax refund, if any. The form shall be
23 similar to the Internal Revenue Service Form 8379 as revised
24 November 2012.

1 B. The Oklahoma Tax Commission shall develop the form described
2 in subsection A of this section and promulgate any rules necessary
3 to implement the provisions of this section.

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5 54-1-5357 EK 01/08/13

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