

1 STATE OF OKLAHOMA

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

3 HOUSE BILL 1612

By: McPeak

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5
6 AS INTRODUCED

7 An Act relating to revenue and taxation; providing
8 income tax checkoff for Hearts For Hearing; allowing
9 taxpayer to designate portion of tax liability into
10 fund; directing placement of funds; creating the
11 Hearts For Hearing Revolving Fund; allowing
12 Department of Health to distribute monies in fund;
13 specifying method of payment of funds; allowing
14 refund for certain donations; providing time limit
15 for refund; providing for codification; and providing
16 an effective date.

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

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

21 A. Each state individual income tax return form for tax years
22 which begin after December 31, 2012, and each state corporate tax
23 return form for tax years beginning after December 31, 2012, shall
24 contain a provision to allow a donation from a tax refund for the
benefit of Hearts For Hearing.

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 Hearts For Hearing Revolving Fund created in
5 subsection C of this section.

6 C. There is hereby created in the State Treasury a revolving
7 fund to be designated the "Hearts For Hearing Revolving Fund" and
8 administered by the State Department of Health. The fund shall be a
9 continuing fund, not subject to fiscal year limitations, and shall
10 consist of all the monies received by the State Department of Health
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 State Department of Health at the
14 beginning of each fiscal year for the purpose of providing grants to
15 Hearts For Hearing for purposes of providing a comprehensive hearing
16 health program for both children and adults offering auditory-verbal
17 therapy as well as an auditory-oral preschool. Expenditures from
18 the fund shall be made upon warrants issued by the State Treasurer
19 against claims filed as prescribed by law with the Director of the
20 Office of Management and Enterprise Services for approval and
21 payment.

22 D. If a taxpayer makes a donation pursuant to subsection A of
23 this section in error, such taxpayer may file a claim for refund at
24 any time within three (3) years from the due date of the tax return.

1 Such claims shall be filed pursuant to the provisions of Section
2 2373 of Title 68 of the Oklahoma Statutes. Prior to the
3 apportionment set forth in this section, an amount equal to the
4 total amount of refunds made pursuant to this subsection during any
5 one (1) year shall be deducted from the total donations received
6 pursuant to this section during the following year and such amount
7 deducted shall be paid to the State Treasurer and placed to the
8 credit of the Income Tax Withholding Refund Account.

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

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