STATE OF OKLAHOMA

2nd Session of the 54th Legislature (2014)

HOUSE BILL 2527 By: Floyd

AS INTRODUCED

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

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

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

A. Each state individual income tax return form for tax years which begin after December 31, 2014, and each state corporate tax return form for tax years beginning after December 31, 2014, shall contain a provision to allow a donation from a tax refund for the benefit of indigent domestic violence victim legal services in Oklahoma that have been certified by the Attorney General. As used

in this section the term "legal services" shall mean legal aid provided to allow indigent victims of domestic violence to pursue civil actions against their assailants.

B. Except as otherwise provided for in this section, all monies generated pursuant to subsection A of this section shall be paid to the State Treasurer by the Oklahoma Tax Commission and placed to the credit of the Domestic Violence Legal Aid Revolving Fund created in subsection C of this section.

C. There is hereby created in the State Treasury a revolving fund to be designated the "Domestic Violence Legal Aid Revolving Fund" administered by the Attorney General. The fund shall be a continuing fund, not subject to fiscal year limitations, and shall consist of all the monies received by the Attorney General pursuant to the provisions of subsection A of this section. All monies accruing to the credit of the fund are appropriated and may be budgeted and expended by the Attorney General at the beginning of each fiscal year for the purpose of providing grants to entities offering legal aid to indigent domestic violence victims in Oklahoma, which aid such victims in the pursuit of civil actions against their assailants. Expenditures from the fund shall be made upon warrants issued by the State Treasurer against claims filed as prescribed by law with the Director of the Office of Management and Enterprise Services for approval and payment.

D. The Attorney General shall provide notice of the Domestic Violence Legal Aid Revolving Fund on the website of the Attorney General.

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

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

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