

BILL SUMMARY
1st Session of the 54th Legislature

Bill No.:	HB 2232
Version:	CS
Request Number:	7015
Author:	Rep. Dorman
Date:	2/19/2013
Impact:	Tax Commission: Provides for Donations to Newly Created Fund

Research Analysis

The Committee Substitute for HB2232 creates the Constitutional Challenge Litigation Cost Revolving Fund for the purpose of defending constitutional challenges to state statutes or challenging federal statutes. The measure allows donations to be made to the fund on an individual or corporate income tax return form and also permits a taxpayer, who inadvertently makes a donation, to claim a refund within three years from the due date of the tax return.

Prepared By: Quyen Do

Fiscal Analysis

The measure provides for a provision to be included on income tax return forms to allow for donations to be made from refunds to the Attorney General for the defense of constitutional challenges to the Oklahoma Statutes or to federal statutes. The amount of donations received will depend on the choices made by taxpayers.

Prepared By: Mark Tygret

Other Considerations

None