

OKLAHOMA TAX COMMISSION

**FISCAL IMPACT STATEMENT AND/OR ADMINISTRATIVE IMPACT STATEMENT
FIRST REGULAR SESSION, FIFTY-FOURTH OKLAHOMA LEGISLATURE**

DATE OF IMPACT STATEMENT: March 6, 2013

BILL NUMBER: HB 2232 **STATUS AND DATE OF BILL:** Engrossed 3/5/13

AUTHORS: House Dorman Senate Barrington

TAX TYPE (S): Income Tax **SUBJECT:** Other

PROPOSAL: New Law and Amendatory

HB 2232 proposes to create a fund to be designated the *Constitutional Challenge Litigation Cost Revolving Fund* administered by the Attorney General. Effective for tax year 2014, this measure allows taxpayers to donate all or part of their income tax refund to the *Constitutional Challenge Litigation Cost Revolving Fund*, and applies to both individual and corporate income tax returns. This measure also proposes to amend 68 O.S. § 2368.24 (Refund Check-off Program for Lupus) by renaming the *Oklahoma Lupus Revolving Fund* administered by the State Department of Health to *Lupus Fund for Oklahoma*. Effective for tax year 2013, this measure would authorize the State Department of Health to expend the monies in the fund by providing grants to the Lupus Foundation of Oklahoma for purpose of lupus awareness, education, outreach, referral, research, or treatment in Oklahoma.

EFFECTIVE DATE: January 1, 2014

REVENUE IMPACT:

Insert dollar amount (plus or minus) of the expected change in state revenues due to this proposed legislation.

FY 14: -0-
FY 15: -0-

ADMINISTRATIVE IMPACT:

Insert the estimated cost or savings to the Tax Commission due to this proposed legislation.

FY 14: No additional cost or savings

<u>Mar. 8, 2013</u>	<u>Rick Miller</u>	<u>mck</u>
DATE	DIVISION DIRECTOR	
<u>3-8-2013</u>	<u>Reece Womack</u>	
DATE	REECE WOMACK, ECONOMIST	
<u>3/1/13</u>	<u>Dorman</u>	
DATE	FOR THE COMMISSION	

ATTACHMENT TO FISCAL IMPACT – HB 2232 [Engrossed] Prepared March 6, 2013

HB 2232 proposes to create a fund to be designated the *Constitutional Challenge Litigation Cost Revolving Fund* administered by the Attorney General. Effective for tax year 2014, this measure allows taxpayers to donate all or part of their income tax refund to the *Constitutional Challenge Litigation Cost Revolving Fund*, and applies to both individual and corporate income tax returns. Taxpayers may file amended income tax returns claiming a refund (under the limitations in 68 O.S. § 2373) if the donation is made in error. Amounts refunded under this provision are to be deducted from the amount that would be apportioned to the *Constitutional Challenge Litigation Cost Revolving Fund* the following year and placed in the Income Tax Withholding Refund Account with the State Treasurer.

HB 2232 also proposes to amend 68 O.S. § 2368.24 (Refund Check-off Program for Lupus) by renaming the *Oklahoma Lupus Revolving Fund* administered by the State Department of Health to the *Lupus Fund for Oklahoma*. The State Department of Health would continue to administer the fund. Under current law, the State Department of Health is authorized to expend the monies in the fund by providing grants to the Oklahoma Medical Research Foundation for the purpose of funding research into treating and curing lupus. This measure would authorize the State Department of Health to expend the monies in the fund by providing grants to the Lupus Foundation of Oklahoma for purpose of lupus awareness, education, outreach, referral, research, or treatment in Oklahoma. This change is effective for tax year 2013 and subsequent tax years.

No fiscal impact is anticipated as a result of this measure.