

1 STATE OF OKLAHOMA

2 2nd Session of the 55th Legislature (2016)

3 SENATE BILL 1134

By: Simpson

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6 AS INTRODUCED

7 An Act relating to income tax refunds; authorizing
8 donation from income tax refund for Oklahoma
9 Department of Veterans Affairs Indigent Veteran
10 Burial Program; providing for deposit of specified
11 monies; creating Indigent Veteran Burial Revolving
12 Fund and providing for deposits to and expenditures
from fund; establishing purpose for fund; limiting
certain amounts; authorizing claims for refund and
establishing related procedures; providing for
codification; and providing conditional effective
date.

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

16 SECTION 1. NEW LAW A new section of law to be codified
17 in the Oklahoma Statutes as Section 2368.28 of Title 68, unless
18 there is created a duplication in numbering, reads as follows:

19 A. Each state individual income tax return form for tax years
20 which begin after December 31, 2016, and each state corporate tax
21 return form for tax years beginning after December 31, 2016, shall
22 contain a provision to allow a donation from a tax refund for the
23 benefit of the Oklahoma Department of Veterans Affairs Indigent
24 Veteran Burial Program.

1 B. All monies generated pursuant to subsection A of this
2 section shall be paid to the State Treasurer by the Oklahoma Tax
3 Commission and placed to the credit of the Indigent Veteran Burial
4 Revolving Fund created in subsection C of this section.

5 C. There is hereby created in the State Treasury a revolving
6 fund to be designated the "Indigent Veteran Burial Revolving Fund"
7 and administered by the Oklahoma Department of Veterans Affairs.
8 The fund shall be a continuing fund, not subject to fiscal year
9 limitations, and shall consist of all the monies received pursuant
10 to the provisions of subsection A of this section and any donations
11 received from any individuals or organizations. All monies accruing
12 to the credit of the fund are appropriated and may be budgeted and
13 expended by the Oklahoma Department of Veterans Affairs to provide
14 reimbursement to a cemetery or funeral home for costs incurred
15 burying an indigent veteran; provided, the maximum reimbursement
16 shall not exceed Five Hundred Dollars (\$500.00) per veteran and
17 total reimbursements made in calendar year 2017 shall be limited to
18 Twenty Thousand Dollars (\$20,000.00). Expenditures from the fund
19 shall be made upon warrants issued by the State Treasurer against
20 claims filed as prescribed by law with the Director of the Office of
21 Management and Enterprise Services for approval and 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 not become effective as law unless
10 Enrolled Senate Bill No. 398 of the 1st Session of the 55th Oklahoma
11 Legislature becomes effective as law.

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