

1 STATE OF OKLAHOMA

2 1st Session of the 55th Legislature (2015)

3 SENATE BILL 575

By: Shortey

4  
5  
6 AS INTRODUCED

7 An Act relating to income tax refunds; amending 68  
8 O.S. 2011, Section 2368.17, as amended by Section  
9 558, Chapter 304, O.S.L. 2012 (68 O.S. Supp. 2014,  
10 Section 2368.17), which relates to provision on form  
11 for donation from refund; reauthorizing provision;  
12 providing for applicability of certain provision  
relating to expiration of statute; and providing an  
effective date.

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

14 SECTION 1. AMENDATORY 68 O.S. 2011, Section 2368.17, as  
15 amended by Section 558, Chapter 304, O.S.L. 2012 (68 O.S. Supp.  
16 2014, Section 2368.17), is amended to read as follows:

17 Section 2368.17. A. Each state individual income tax return  
18 form for tax years which begin after ~~December 31, 2009~~ December 31,  
19 2015, and each state corporate tax return form for tax years  
20 beginning after ~~December 31, 2009~~ December 31, 2015, shall contain a  
21 provision to allow a donation from a tax refund for the benefit of  
22 the Oklahoma chapter of the Y.M.C.A. Youth and Government program.  
23 Pursuant to Section 2368.18 of this title, all income tax checkoffs

1 provided for in state statute shall expire four (4) years after  
2 enactment, unless reauthorized by the Legislature.

3 B. Except as otherwise provided for in this section, all monies  
4 generated pursuant to subsection A of this section shall be paid to  
5 the State Treasurer by the Oklahoma Tax Commission and placed to the  
6 credit of the Oklahoma Youth and Government Revolving Fund created  
7 in subsection C of this section.

8 C. There is hereby created in the State Treasury a revolving  
9 fund to be designated the "Oklahoma Youth and Government Revolving  
10 Fund" administered by the State Department of Education. The fund  
11 shall be a continuing fund, not subject to fiscal year limitations,  
12 and shall consist of all the monies received by the State Department  
13 of Education pursuant to the provisions of subsection A of this  
14 section. All monies accruing to the credit of the fund are  
15 appropriated and may be budgeted and expended by the State  
16 Department of Education at the beginning of each fiscal year for the  
17 purpose of providing grants to the Oklahoma chapter of the Y.M.C.A.  
18 Youth and Government program for purposes of educating young people  
19 regarding government and the legislative process. Expenditures from  
20 the fund shall be made upon warrants issued by the State Treasurer  
21 against claims filed as prescribed by law with the Director of the  
22 Office of Management and Enterprise Services for approval and  
23 payment.  
24

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

12 SECTION 2. This act shall become effective November 1, 2015.

13  
14 55-1-1117 JCR 2/18/2016 7:09:08 PM  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24