

1 STATE OF OKLAHOMA

2 2nd Session of the 52nd Legislature (2010)

3 COMMITTEE SUBSTITUTE
4 FOR
5 HOUSE JOINT
6 RESOLUTION NO. 1018

By: Dorman

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8 COMMITTEE SUBSTITUTE

9 A Joint Resolution relating to revenue and taxation;
10 providing income tax checkoff; allowing taxpayer to
11 designate portion of tax liability into fund;
12 directing placement of funds; creating the Oklahoma
13 Department of Emergency Management Disaster Response
14 Revolving Fund; allowing Oklahoma Department of
15 Emergency Management to distribute monies in fund;
16 specifying method of payment of funds; allowing
17 refund for certain donations; providing time limit
18 for refund; providing for codification; and providing
19 an effective date.

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22 BE IT RESOLVED BY THE HOUSE OF REPRESENTATIVES AND THE SENATE OF THE
23 2ND SESSION OF THE 52ND OKLAHOMA LEGISLATURE:

24 SECTION 1. NEW LAW A new section of law to be codified
in the Oklahoma Statutes as Section 2368.20 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, 2010, and each state corporate tax
return form for tax years beginning after December 31, 2010, shall

1 contain a provision to allow a donation for the benefit of the
2 Oklahoma Department of Emergency Management.

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 Department of Emergency Management Disaster
7 Response Revolving Fund created 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 Department of Emergency
10 Management Disaster Response Revolving Fund" and administered by the
11 Oklahoma Department of Emergency Management. The fund shall be a
12 continuing fund, not subject to fiscal year limitations, and shall
13 consist of all the monies received by the Oklahoma Department of
14 Emergency Management pursuant to the provisions of subsection A of
15 this section. All monies accruing to the credit of the fund are
16 appropriated and may be budgeted and expended by the Oklahoma
17 Department of Emergency Management at the beginning of each fiscal
18 year for the purpose of providing grants funding statewide disaster
19 and emergency phone lines and providing funds to assist with the
20 twelve and one-half percent (12.5%) state disaster relief match.
21 Expenditures from the fund shall be made upon warrants issued by the
22 State Treasurer against claims filed as prescribed by law with the
23 Director of the Office of State Finance for approval and payment.

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 refund at
3 any time within three (3) years from the due date of the tax return.
4 Such claims shall be filed pursuant to the provisions of Section
5 2373 of Title 68 of the Oklahoma Statutes. Prior to the
6 apportionment set forth in this section, an amount equal to the
7 total amount of refunds made pursuant to this subsection during any
8 one (1) year shall be deducted from the total donations received
9 pursuant to this section during the following year and such amount
10 deducted shall be paid to the State Treasurer and placed to the
11 credit of the Income Tax Withholding Refund Account.

12 SECTION 2. This act shall become effective January 1, 2011.

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