

STATE OF OKLAHOMA

1st Session of the 56th Legislature (2017)

COMMITTEE SUBSTITUTE
FOR ENGROSSED
HOUSE BILL NO. 1392

By: Kerbs and Pfeiffer of the
House

and

Fields of the Senate

COMMITTEE SUBSTITUTE

An Act relating to income tax refunds; amending 29 O.S. 2011, Section 3-310, as amended by Section 118, Chapter 304, O.S.L. 2012 (29 O.S. Supp. 2016, Section 3-310), which relates to the Wildlife Diversity Fund; reauthorizing income tax refund checkoff for Wildlife Diversity Fund; providing opportunity for taxpayer to donate from a refund to Oklahoma Emergency Responders Assistance Program Revolving Fund; providing for distribution of funds; creating Oklahoma Emergency Responders Assistance Program Revolving Fund and providing for administration and expenditure thereof; allowing for refunds under specified circumstances; providing for codification; and providing an effective date.

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

SECTION 1. AMENDATORY 29 O.S. 2011, Section 3-310, as amended by Section 118, Chapter 304, O.S.L. 2012 (29 O.S. Supp. 2016, Section 3-310), is amended to read as follows:

Section 3-310. A. The Oklahoma Tax Commission shall include on each state individual income tax return form for tax years beginning

1 after December 31, 2001, and each state corporate tax return form
2 for tax years beginning after December 31, 2001, an opportunity for
3 the taxpayer to donate from a tax refund for the benefit of the
4 Oklahoma Wildlife Diversity Program.

5 B. For purposes of this section, "nongame wildlife" means any
6 species of wildlife not legally classified as a game species or
7 furbearer by statute or by rule adopted pursuant to statute.

8 C. Except as otherwise provided for in this section, all monies
9 generated pursuant to subsection A of this section shall be paid to
10 the State Treasurer and placed to the credit of the Wildlife
11 Diversity Fund.

12 D. There is hereby created in the State Treasury a revolving
13 fund for the Oklahoma Wildlife Conservation Commission to be
14 designated the "Wildlife Diversity Fund". The fund shall be a
15 continuing fund, not subject to fiscal year limitations, and shall
16 consist of all monies received under the provisions ~~of paragraph 2~~
17 of subsection C of this section by the Oklahoma Wildlife
18 Conservation Commission. The Oklahoma Wildlife Conservation
19 Commission is hereby authorized to invest all or part of the monies
20 of said fund in any investment permitted by a written investment
21 policy adopted by the Wildlife Conservation Commission; provided,
22 all investments shall be made in accordance with the Oklahoma
23 Uniform Prudent Investor Act. Any interest or dividends accruing
24 from such investments shall be deposited in the Wildlife Diversity

1 Fund. All monies accruing to the credit of said fund are hereby
2 appropriated and may be budgeted and expended by the Oklahoma
3 Wildlife Conservation Commission for the purpose of preserving,
4 protecting, perpetuating and enhancing nongame wildlife in this
5 state. Any monies withdrawn from said fund by the Oklahoma Wildlife
6 Conservation Commission for investment pursuant to this section
7 shall be deemed to be for the purpose of preserving, protecting,
8 perpetuating and enhancing nongame wildlife in this state.
9 Expenditures from said fund shall be made upon warrants issued by
10 the State Treasurer against claims filed as prescribed by law with
11 the Director of the Office of Management and Enterprise Services for
12 approval and payment.

13 E. If a taxpayer makes a donation pursuant to subsection A of
14 this section in error, such taxpayer may file a claim for refund at
15 any time within three (3) years from the due date of the tax return.
16 Such claims shall be filed pursuant to the provisions of Section
17 2373 of Title 68 of the Oklahoma Statutes and, if allowed, shall be
18 paid pursuant to the provisions of said section. Prior to the
19 apportionment set forth in subsection C of this section, an amount
20 equal to the total amount of refunds made pursuant to this
21 subsection during any one (1) year shall be deducted from the total
22 donations received pursuant to this section during the following
23 year and such amount deducted shall be paid to the State Treasurer
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1 and placed to the credit of the Income Tax Withholding Refund
2 Account.

3 F. Pursuant to Section 2368.18 of Title 68 of the Oklahoma
4 Statutes, the income tax checkoff contained in this section is
5 hereby reauthorized effective January 1, 2018.

6 SECTION 2. NEW LAW A new section of law to be codified
7 in the Oklahoma Statutes as Section 2368.30 of Title 68, unless
8 there is created a duplication in numbering, reads as follows:

9 A. Each state individual income tax return form for tax years
10 which begin after December 31, 2016, and each state corporate tax
11 return form for tax years beginning after December 31, 2016, shall
12 contain a provision to allow a donation from a tax refund for the
13 benefit of the Oklahoma Emergency Responders Assistance Program.

14 B. Except as otherwise provided for in this section, all monies
15 generated pursuant to subsection A of this section shall be paid to
16 the State Treasurer by the Oklahoma Tax Commission and placed to the
17 credit of the Oklahoma Emergency Responders Assistance Program
18 Revolving Fund created in subsection C of this section.

19 C. There is hereby created in the State Treasury a revolving
20 fund to be designated the "Oklahoma Emergency Responders Assistance
21 Program Revolving Fund" and administered by the Department of Public
22 Safety. The fund shall be a continuing fund, not subject to fiscal
23 year limitations, and shall consist of all the monies received by
24 the Department of Public Safety pursuant to the provisions of

1 subsection A of this section. All monies accruing to the credit of
2 the fund are appropriated and may be budgeted and expended by the
3 Department of Public Safety at the beginning of each fiscal year for
4 the purpose of providing grants to the Oklahoma Emergency Responders
5 Assistance Program for purposes of providing post-critical incident
6 care to all emergency first responders and their families who are
7 experiencing emotional trauma. Expenditures from the fund shall be
8 made upon warrants issued by the State Treasurer against claims
9 filed as prescribed by law with the Director of the Office of
10 Management and Enterprise Services for approval and payment.

11 D. If a taxpayer makes a donation pursuant to subsection A of
12 this section in error, such taxpayer may file a claim for refund at
13 any time within three (3) years from the due date of the tax return.
14 Such claims shall be filed pursuant to the provisions of Section
15 2373 of this title. Prior to the apportionment set forth in this
16 section, an amount equal to the total amount of refunds made
17 pursuant to this subsection during any one (1) year shall be
18 deducted from the total donations received pursuant to this section
19 during the following year and such amount deducted shall be paid to
20 the State Treasurer and placed to the credit of the Income Tax
21 Withholding Refund Account.

22 SECTION 3. This act shall become effective November 1, 2017.
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