

1 STATE OF OKLAHOMA

2 2nd Session of the 56th Legislature (2018)

3 COMMITTEE SUBSTITUTE
4 FOR

5 HOUSE BILL NO. 2990

By: McEntire

6
7 COMMITTEE SUBSTITUTE

8 An Act relating to revenue and taxation; providing
9 income tax checkoff for OK AIDS Care Fund; allowing
10 taxpayer to designate portion of tax liability into
11 fund; directing placement of funds; creating the OK
12 AIDS Care Fund Revolving Fund; allowing Department of
13 Human Services to distribute monies in fund;
14 specifying method of payment of funds; allowing
15 refund for certain donations; providing time limit
16 for refund; providing for codification; and providing
17 an effective date.

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

19 SECTION 1. NEW LAW A new section of law to be codified
20 in the Oklahoma Statutes as Section 2368.31 of Title 68, unless
21 there is created a duplication in numbering, reads as follows:

22 A. Each state individual income tax return form for tax years
23 which begin after December 31, 2018, and each state corporate tax
24 return form for tax years beginning after December 31, 2018, shall
contain a provision to allow a donation from a tax refund for the
benefit of the OK AIDS Care Fund.

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

6 C. There is hereby created in the State Treasury a revolving
7 fund to be designated the "OK AIDS Care Fund Revolving Fund" and
8 administered by the State Department of Health. The fund shall be a
9 continuing fund, not subject to fiscal year limitations, and shall
10 consist of all the monies received by the Department of Human
11 Services pursuant to the provisions of subsection A of this section.
12 All monies accruing to the credit of the fund are appropriated and
13 may be budgeted and expended by the Department of Human Services at
14 the beginning of each fiscal year for the purpose of providing
15 grants to the OK AIDS Care Fund for purposes of providing financial
16 support and resources to HIV/AIDS service providers in the State of
17 Oklahoma. Expenditures from the fund shall be made upon warrants
18 issued by the State Treasurer against claims filed as prescribed by
19 law with the Director of the Office of Management and Enterprise
20 Services for approval and payment.

21 D. If a taxpayer makes a donation pursuant to subsection A of
22 this section in error, such taxpayer may file a claim for refund at
23 any time within three (3) years from the due date of the tax return.
24 Such claims shall be filed pursuant to the provisions of Section

1 2373 of Title 68 of the Oklahoma Statutes. Prior to the
2 apportionment set forth in this section, an amount equal to the
3 total amount of refunds made pursuant to this subsection during any
4 one (1) year shall be deducted from the total donations received
5 pursuant to this section during the following year and such amount
6 deducted shall be paid to the State Treasurer and placed to the
7 credit of the Income Tax Withholding Refund Account.

8 SECTION 2. This act shall become effective November 1, 2018.

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