

1 ENGROSSED HOUSE
2 BILL NO. 2990

By: McEntire and Derby of the
House

3 and

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

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

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

23 A. Each state individual income tax return form for tax years
24 which begin after December 31, 2018, and each state corporate tax
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.

B. Except as otherwise provided for in this section, all monies
generated pursuant to subsection A of this section shall be paid to

1 the State Treasurer by the Oklahoma Tax Commission and placed to the
2 credit of the OK AIDS Care Fund Revolving Fund created in subsection
3 C of this section.

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

19 D. If a taxpayer makes a donation pursuant to subsection A of
20 this section in error, such taxpayer may file a claim for refund at
21 any time within three (3) years from the due date of the tax return.
22 Such claims shall be filed pursuant to the provisions of Section
23 2373 of Title 68 of the Oklahoma Statutes. Prior to the
24 apportionment set forth in this section, an amount equal to the

1 total amount of refunds made pursuant to this subsection during any
2 one (1) year shall be deducted from the total donations received
3 pursuant to this section during the following year and such amount
4 deducted shall be paid to the State Treasurer and placed to the
5 credit of the Income Tax Withholding Refund Account.

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

7 Passed the House of Representatives the 6th day of March, 2018.

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10 Presiding Officer of the House
of Representatives

11 Passed the Senate the ____ day of _____, 2018.

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14 Presiding Officer of the Senate