

1 **HOUSE OF REPRESENTATIVES - FLOOR VERSION**

2 STATE OF OKLAHOMA

3 2nd Session of the 56th Legislature (2018)

4 COMMITTEE SUBSTITUTE
5 FOR
6 HOUSE BILL NO. 2990

By: McEntire and Derby of the
House

and

Floyd of the Senate

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10 COMMITTEE SUBSTITUTE

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

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

22 SECTION 1. NEW LAW A new section of law to be codified
23 in the Oklahoma Statutes as Section 2368.31 of Title 68, unless
24 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, 2018, and each state corporate tax

1 return form for tax years beginning after December 31, 2018, shall
2 contain a provision to allow a donation from a tax refund for the
3 benefit of the OK AIDS Care Fund.

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

9 C. There is hereby created in the State Treasury a revolving
10 fund to be designated the "OK AIDS Care Fund Revolving Fund" and
11 administered by the State Department of Health. 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 Department of Human
14 Services pursuant to the provisions of subsection A of this section.
15 All monies accruing to the credit of the fund are appropriated and
16 may be budgeted and expended by the Department of Human Services at
17 the beginning of each fiscal year for the purpose of providing
18 grants to the OK AIDS Care Fund for purposes of providing financial
19 support and resources to HIV/AIDS service providers in the State of
20 Oklahoma. Expenditures from the fund shall be made upon warrants
21 issued by the State Treasurer against claims filed as prescribed by
22 law with the Director of the Office of Management and Enterprise
23 Services 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 November 1, 2018.

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14 COMMITTEE REPORT BY: COMMITTEE ON APPROPRIATIONS AND BUDGET, dated
15 03/01/2018 - DO PASS, As Amended and Coauthored.
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