

1 **HOUSE OF REPRESENTATIVES - FLOOR VERSION**

2 STATE OF OKLAHOMA

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

4 ENGROSSED SENATE
5 BILL NO. 1166

By: David of the Senate

and

Wallace of the House

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9 An Act relating to income tax; amending 68 O.S. 2011,
10 Section 2368.12, as amended by Section 1, Chapter
11 209, O.S.L. 2012 (68 O.S. Supp. 2017, Section
12 2368.12), which relates to donation from tax refund;
13 deleting requirement for certain distribution of
14 revenue; reauthorizing certain donation; and
15 providing an effective date.

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

17 SECTION 1. AMENDATORY 68 O.S. 2011, Section 2368.12, as
18 amended by Section 1, Chapter 209, O.S.L. 2012 (68 O.S. Supp. 2017,
19 Section 2368.12), is amended to read as follows:

20 Section 2368.12. A. Each state individual income tax return
21 form for tax years which begin after December 31, 2003, and each
22 state corporate tax return form for tax years beginning after
23 December 31, 2003, shall contain a provision to allow a donation
24 from a tax refund for the benefit of programs to recruit, train, and

1 supervise volunteers as Court Appointed Special Advocates, as
2 follows:

3 Support of programs for volunteers to act as Court Appointed
4 Special Advocates for abused or neglected children. Check if you
5 wish to donate from your tax refund: () \$2, () \$5, or () \$ ____.

6 B. Except as otherwise provided for in this section, all monies
7 generated pursuant to subsection A of this section shall be paid to
8 the State Treasurer by the Oklahoma Tax Commission and placed to the
9 credit of the Income Tax Checkoff Revolving Fund for Court Appointed
10 Special Advocates created in subsection C of this section.

11 C. There is hereby created in the State Treasury a revolving
12 fund for the Office of the Attorney General to be designated the
13 "Income Tax Checkoff Revolving Fund for Court Appointed Special
14 Advocates". The fund shall be a continuing fund, not subject to
15 fiscal year limitations, and shall consist of all monies apportioned
16 to the fund pursuant to the provisions of this section. All monies
17 accruing to the credit of the fund are hereby appropriated and shall
18 be budgeted and expended by the Office of the Attorney General for
19 the purpose of providing grants to the Oklahoma CASA Association for
20 the purpose of providing support for Court Appointed Special
21 Advocates for abused and neglected children. Expenditures from the
22 fund shall be made upon warrants issued by the State Treasurer
23 against claims filed as prescribed by law with the Director of the
24 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, the 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 this title. Prior to the apportionment set forth in this
6 section, an amount equal to the total amount of refunds made
7 pursuant to this subsection during any one (1) year shall be
8 deducted from the total donations received pursuant to this section
9 during the following year and such amount deducted shall be paid to
10 the State Treasurer and placed to the credit of the Income Tax
11 Withholding Refund Account.

12 E. ~~All Court Appointed Special Advocate programs in the State~~
13 ~~of Oklahoma shall receive a portion of this money.~~

14 F. Pursuant to Section 2368.18 of this title, the income tax
15 checkoff contained in this section is hereby reauthorized effective
16 ~~January 1, 2014~~ January 1, 2018.

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

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19 COMMITTEE REPORT BY: COMMITTEE ON APPROPRIATIONS AND BUDGET, dated
20 04/03/2018 - DO PASS.
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