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April 5, 2017

COMMITTEE SUBSTITUTE
FOR ENGROSSED
HOUSE BILL NO. 1392

By: Kerbs and Pfeiffer of the
House

and

Fields of the Senate

COMMITTEE SUBSTITUTE

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[ income tax refunds - Wildlife Diversity Fund -
income tax refund checkoff - Oklahoma Emergency
Responders Assistance Program Revolving Fund -
codification - effective date ]
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~~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 after December 31, 2001, and each state corporate tax return form for tax years beginning after December 31, 2001, an opportunity for the taxpayer to donate from a tax refund for the benefit of the Oklahoma Wildlife Diversity Program.

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

4 C. 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 and placed to the credit of the Wildlife
7 Diversity Fund.

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

1 state. Any monies withdrawn from said fund by the Oklahoma Wildlife
2 Conservation Commission for investment pursuant to this section
3 shall be deemed to be for the purpose of preserving, protecting,
4 perpetuating and enhancing nongame wildlife in this state.

5 Expenditures from said fund shall be made upon warrants issued by
6 the State Treasurer against claims filed as prescribed by law with
7 the Director of the Office of Management and Enterprise Services for
8 approval and payment.

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

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

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

4 A. Each state individual income tax return form for tax years
5 which begin after December 31, 2016, and each state corporate tax
6 return form for tax years beginning after December 31, 2016, shall
7 contain a provision to allow a donation from a tax refund for the
8 benefit of the Oklahoma Emergency Responders Assistance Program.

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

14 C. There is hereby created in the State Treasury a revolving
15 fund to be designated the "Oklahoma Emergency Responders Assistance
16 Program Revolving Fund" and administered by the Department of Public
17 Safety. The fund shall be a continuing fund, not subject to fiscal
18 year limitations, and shall consist of all the monies received by
19 the Department of Public Safety pursuant to the provisions of
20 subsection A of this section. All monies accruing to the credit of
21 the fund are appropriated and may be budgeted and expended by the
22 Department of Public Safety at the beginning of each fiscal year for
23 the purpose of providing grants to the Oklahoma Emergency Responders
24 Assistance Program for purposes of providing post-critical incident

1 care to all emergency first responders and their families who are
2 experiencing emotional trauma. Expenditures from the fund shall be
3 made upon warrants issued by the State Treasurer against claims
4 filed as prescribed by law with the Director of the Office of
5 Management and Enterprise Services for approval and payment.

6 D. If a taxpayer makes a donation pursuant to subsection A of
7 this section in error, such taxpayer may file a claim for refund at
8 any time within three (3) years from the due date of the tax return.
9 Such claims shall be filed pursuant to the provisions of Section
10 2373 of this title. Prior to the apportionment set forth in this
11 section, an amount equal to the total amount of refunds made
12 pursuant to this subsection during any one (1) year shall be
13 deducted from the total donations received pursuant to this section
14 during the following year and such amount deducted shall be paid to
15 the State Treasurer and placed to the credit of the Income Tax
16 Withholding Refund Account.

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

18 COMMITTEE REPORT BY: COMMITTEE ON APPROPRIATIONS
19 April 5, 2017 - DO PASS AS AMENDED
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