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**AS AMENDED**

By: Floyd

[ income tax refund donations - Oklahoma AIDS Care  
Revolving Fund - deposit of monies - specified funds  
- procedures - codification - effective date ]

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

SECTION 1. NEW LAW A new section of law to be codified in the Oklahoma Statutes as Section 2368.31 of Title 68, unless 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 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 Oklahoma AIDS Care Revolving Fund.

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

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

16 D. If a taxpayer makes a donation pursuant to subsection A of  
17 this section in error, such taxpayer may file a claim for refund at  
18 any time within three (3) years from the due date of the tax return.  
19 Such claims shall be filed pursuant to the provisions of Section  
20 2373 of Title 68 of the Oklahoma Statutes. Prior to the  
21 apportionment set forth in this section, an amount equal to the  
22 total amount of refunds made pursuant to this subsection during any  
23 one (1) year shall be deducted from the total donations received  
24 pursuant to this section during the following year and such amount

1 deducted shall be paid to the State Treasurer and placed to the  
2 credit of the Income Tax Withholding Refund Account.

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

4 COMMITTEE REPORT BY: COMMITTEE ON APPROPRIATIONS  
5 February 14, 2018 - DO PASS AS AMENDED  
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