

1 STATE OF OKLAHOMA

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

3 SENATE BILL 943

By: Floyd

6 AS INTRODUCED

7 An Act relating to income tax refund donations;  
8 authorizing donation from income tax refund for  
9 Oklahoma AIDS Care Revolving Fund; creating Oklahoma  
10 AIDS Care Revolving Fund and providing for deposit of  
11 monies thereto; authorizing specified funds to be  
12 expended for certain purpose; providing procedures  
13 for refund under specified circumstances; providing  
14 for codification; and providing an effective date.

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

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

17 A. Each state individual income tax return form for tax years  
18 which begin after December 31, 2018, and each state corporate tax  
19 return form for tax years beginning after December 31, 2018, shall  
20 contain a provision to allow a donation from a tax refund for the  
21 benefit of the Oklahoma AIDS Care Revolving Fund.

22 B. Except as otherwise provided for in this section, all monies  
23 generated pursuant to subsection A of this section shall be paid to  
24 the State Treasurer by the Oklahoma Tax Commission and placed to the

1 credit of the Oklahoma AIDS Care Revolving Fund created in  
2 subsection C of this section.

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

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

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

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

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