

STATE OF OKLAHOMA

1st Session of the 56th Legislature (2017)

HOUSE BILL 1392

By: Pfeiffer

AS INTRODUCED

An Act relating to game and fish; amending 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), which relates to the Wildlife Diversity Fund; reauthorizing income tax checkoff; and providing an effective date.

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.

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

1 C. Except as otherwise provided for in this section, all monies  
2 generated pursuant to subsection A of this section shall be paid to  
3 the State Treasurer and placed to the credit of the Wildlife  
4 Diversity Fund.

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 Any monies withdrawn from said fund by the Oklahoma Wildlife  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

1 perpetuating and enhancing nongame wildlife in this state.

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

6 E. 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 Title 68 of the Oklahoma Statutes and, if allowed, shall be  
11 paid pursuant to the provisions of said section. Prior to the  
12 apportionment set forth in subsection C of this section, an amount  
13 equal to the total amount of refunds made pursuant to this  
14 subsection during any one (1) year shall be deducted from the total  
15 donations received pursuant to this section during the following  
16 year and such amount deducted shall be paid to the State Treasurer  
17 and placed to the credit of the Income Tax Withholding Refund  
18 Account.

19 F. Pursuant to Section 2368.18 of Title 68 of the Oklahoma  
20 Statute, the income tax checkoff contained in this section is hereby  
21 reauthorized effective January 1, 2018.

22 SECTION 2. This act shall become effective November 1, 2017.  
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24 56-1-5594 AMM 01/08/17