

STATE OF OKLAHOMA

2nd Session of the 56th Legislature (2018)

HOUSE BILL 2990

By: McEntire

AS INTRODUCED

An Act relating to revenue and taxation; providing income tax checkoff for OK AIDS Care Fund; allowing taxpayer to designate portion of tax liability into fund; directing placement of funds; creating the OK AIDS Care Fund Revolving Fund; allowing State Department of Health to distribute monies in fund; specifying method of payment of funds; allowing refund for certain donations; providing time limit for refund; providing for codification; and providing an 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 OK AIDS Care Fund.

1 B. 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 by the Oklahoma Tax Commission and placed to the
4 credit of the OK AIDS Care Fund Revolving Fund created in subsection
5 C of this section.

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

21 D. If a taxpayer makes a donation pursuant to subsection A of
22 this section in error, such taxpayer may file a claim for refund at
23 any time within three (3) years from the due date of the tax return.
24 Such claims shall be filed pursuant to the provisions of Section

1 2373 of Title 68 of the Oklahoma Statutes. Prior to the
2 apportionment set forth in this section, an amount equal to the
3 total amount of refunds made pursuant to this subsection during any
4 one (1) year shall be deducted from the total donations received
5 pursuant to this section during the following year and such amount
6 deducted shall be paid to the State Treasurer and placed to the
7 credit of the Income Tax Withholding Refund Account.

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

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