

1 STATE OF OKLAHOMA

2 2nd Session of the 57th Legislature (2020)

3 SENATE BILL 1149

By: Dugger

6 AS INTRODUCED

7 An Act relating to income tax; amending 68 O.S. 2011,
8 Section 2385.16, which relates to income tax refunds;
9 eliminating prohibition against release of certain
10 information by Oklahoma Tax Commission for specified
11 purpose; updating statutory language; and declaring
12 an emergency.

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

13 SECTION 1. AMENDATORY 68 O.S. 2011, Section 2385.16, is
14 amended to read as follows:

15 Section 2385.16. A. All payments received by the Oklahoma Tax
16 Commission transmitted by employers for taxes withheld from
17 employees and all payments received by the Tax Commission from
18 taxpayers as herein provided shall be deposited with the State
19 Treasurer in the Tax Commission's Official Depository Clearing
20 Account and be designated Income Tax Withholding Funds. These funds
21 shall be under the exclusive control of the Tax Commission. The Tax
22 Commission is empowered and directed each month to transfer the
23 amount thereof which the Tax Commission estimates to be necessary to
24 make tax refunds to a separate account designated as the Income Tax

1 Withholding Refund Account, and to make apportionments from such
2 funds remaining in ~~said~~ the Official Depository Clearing Account, of
3 the amount it considers available for distribution as income taxes
4 collected. The Tax Commission shall maintain a balance in the
5 refund account sufficient to cover anticipated tax refunds.

6 All warrants drawn against such refund account as provided in
7 the preceding subsection which are not presented for payment within
8 ninety (90) days of issuance thereof shall be void.

9 Persons entitled to refunds of monies represented by warrants
10 which are not presented for payment within ninety (90) days from the
11 date of issuance thereof may file claims for refund at any time
12 within three (3) years from the due date of the return. Such claims
13 shall be filed and paid under the provisions of Section 2373 of this
14 Code, and if allowed shall be paid under the provisions of such
15 section. An income tax refund warrant which was not presented for
16 payment within ninety (90) days from the date of issuance or
17 reissued for a like amount up to three (3) years from the date of
18 issuance of the original warrant shall be subject to reporting and
19 remittance to the Oklahoma State Treasurer pursuant to the Uniform
20 Unclaimed Property Act.

21 B. Neither the Tax Commission nor any member or employee
22 thereof shall be held personally liable for making any refund by
23 reason of a fraudulent withholding certificate being used as a basis
24 for such refund.

1 C. The Oklahoma Tax Commission may use a direct deposit system
2 and card-based disbursement system in lieu of checks or warrants for
3 the purposes of issuing refunds for overpayment of individual income
4 taxes. Notwithstanding the provisions of Section 205 of this title,
5 the Tax Commission may enter into a contract with, and release
6 taxpayer information to, entities deemed to be qualified by the Tax
7 Commission to implement the card-based disbursement system. ~~The Tax~~
8 ~~Commission shall not release to any entity contracted with pursuant~~
9 ~~to this section the full social security number of taxpayers opting~~
10 ~~to receive a refund through the card-based disbursement system.~~

11 SECTION 2. It being immediately necessary for the preservation
12 of the public peace, health or safety, an emergency is hereby
13 declared to exist, by reason whereof this act shall take effect and
14 be in full force from and after its passage and approval.

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