

An Act

ENROLLED SENATE
BILL NO. 379

By: David of the Senate

and

Hasenbeck of the House

An Act relating to individual income tax returns; amending 68 O.S. 2011, Section 2368.12, as last amended by Section 1, Chapter 92, O.S.L. 2018 (68 O.S. Supp. 2020, Section 2368.12), which relates to donation from tax refund; reauthorizing certain donation; and providing an effective date.

SUBJECT: Individual income tax

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

SECTION 1. AMENDATORY 68 O.S. 2011, Section 2368.12, as last amended by Section 1, Chapter 92, O.S.L. 2018 (68 O.S. Supp. 2020, Section 2368.12), is amended to read as follows:

Section 2368.12. A. Each state individual income tax return form for tax years which begin after December 31, 2003, and each state corporate tax return form for tax years beginning after December 31, 2003, shall contain a provision to allow a donation from a tax refund for the benefit of programs to recruit, train, and supervise volunteers as Court Appointed Special Advocates, as follows:

Support of programs for volunteers to act as Court Appointed Special Advocates for abused or neglected children. Check if you wish to donate from your tax refund: () \$2, () \$5, or () \$____.

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 Income Tax Checkoff Revolving Fund for Court Appointed Special Advocates created in subsection C of this section.

C. There is hereby created in the State Treasury a revolving fund for the Office of the Attorney General to be designated the "Income Tax Checkoff Revolving Fund for Court Appointed Special Advocates". The fund shall be a continuing fund, not subject to fiscal year limitations, and shall consist of all monies apportioned to the fund pursuant to the provisions of this section. All monies accruing to the credit of the fund are hereby appropriated and shall be budgeted and expended by the Office of the Attorney General for the purpose of providing grants to the Oklahoma CASA Association for the purpose of providing support for Court Appointed Special Advocates for abused and neglected children. Expenditures from the fund shall be made upon warrants issued by the State Treasurer against claims filed as prescribed by law with the Director of the Office of State Finance for approval and payment.

D. If a taxpayer makes a donation pursuant to subsection A of this section in error, the taxpayer may file a claim for refund at any time within three (3) years from the due date of the tax return. Such claims shall be filed pursuant to the provisions of Section 2373 of this title. Prior to the apportionment set forth in this section, an amount equal to the total amount of refunds made pursuant to this subsection during any one (1) year shall be deducted from the total donations received pursuant to this section during the following year and such amount deducted shall be paid to the State Treasurer and placed to the credit of the Income Tax Withholding Refund Account.

E. Pursuant to Section 2368.18 of this title, the income tax checkoff contained in this section is hereby reauthorized effective ~~January 1, 2018~~ January 1, 2022.

SECTION 2. This act shall become effective January 1, 2022.

Passed the Senate the 11th day of February, 2021.

Presiding Officer of the Senate

Passed the House of Representatives the 22nd day of April, 2021.

Presiding Officer of the House
of Representatives

OFFICE OF THE GOVERNOR

Received by the Office of the Governor this _____

day of _____, 20_____, at _____ o'clock _____ M.

By: _____

Approved by the Governor of the State of Oklahoma this _____

day of _____, 20_____, at _____ o'clock _____ M.

Governor of the State of Oklahoma

OFFICE OF THE SECRETARY OF STATE

Received by the Office of the Secretary of State this _____

day of _____, 20_____, at _____ o'clock _____ M.

By: _____