

1                   **HOUSE OF REPRESENTATIVES - FLOOR VERSION**

2                               STATE OF OKLAHOMA

3                               1st Session of the 58th Legislature (2021)

4   ENGROSSED SENATE  
5   BILL NO. 379

By: David of the Senate

and

Hasenbeck of the House

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

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

17       SECTION 1.       AMENDATORY       68 O.S. 2011, Section 2368.12, as  
18       last amended by Section 1, Chapter 92, O.S.L. 2018 (68 O.S. Supp.  
19       2020, Section 2368.12), is amended to read as follows:

20       Section 2368.12.   A.   Each state individual income tax return  
21       form for tax years which begin after December 31, 2003, and each  
22       state corporate tax return form for tax years beginning after  
23       December 31, 2003, shall contain a provision to allow a donation  
24       from a tax refund for the benefit of programs to recruit, train, and

1 supervise volunteers as Court Appointed Special Advocates, as  
2 follows:

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

6 B. Except as otherwise provided for in this section, all monies  
7 generated pursuant to subsection A of this section shall be paid to  
8 the State Treasurer by the Oklahoma Tax Commission and placed to the  
9 credit of the Income Tax Checkoff Revolving Fund for Court Appointed  
10 Special Advocates created in subsection C of this section.

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

1 D. If a taxpayer makes a donation pursuant to subsection A of  
2 this section in error, the taxpayer may file a claim for refund at  
3 any time within three (3) years from the due date of the tax return.  
4 Such claims shall be filed pursuant to the provisions of Section  
5 2373 of this title. Prior to the apportionment set forth in this  
6 section, an amount equal to the total amount of refunds made  
7 pursuant to this subsection during any one (1) year shall be  
8 deducted from the total donations received pursuant to this section  
9 during the following year and such amount deducted shall be paid to  
10 the State Treasurer and placed to the credit of the Income Tax  
11 Withholding Refund Account.

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

15 SECTION 2. This act shall become effective January 1, 2022.  
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17 COMMITTEE REPORT BY: COMMITTEE ON APPROPRIATIONS AND BUDGET, dated  
18 04/15/2021 - DO PASS.  
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