

1                   **HOUSE OF REPRESENTATIVES - FLOOR VERSION**

2                                   STATE OF OKLAHOMA

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

4   ENGROSSED SENATE

5   BILL NO. 436

By: Paxton of the Senate

and

Pae of the House

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9       An Act relating to income tax refunds; amending 68  
10      O.S. 2011, Section 2368.17, as last amended by  
11      Section 1, Chapter 51, O.S.L. 2015 (68 O.S. Supp.  
12      2020, Section 2368.17), which relates to income tax  
13      refund checkoffs; reauthorizing checkoff for certain  
14      Y.M.C.A. Youth and Government program beginning for  
15      specified tax year; 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 2368.17, as  
18      last amended by Section 1, Chapter 51, O.S.L. 2015 (68 O.S. Supp.  
19      2020, Section 2368.17), is amended to read as follows:

20       Section 2368.17.   A.   Each state individual income tax return  
21      form for tax ~~years which begin after December 31, 2015~~ year 2021 and  
22      subsequent tax years, and each state corporate tax return form for  
23      tax ~~years beginning after December 31, 2015~~ year 2021 and subsequent  
24      tax years, shall contain a provision to allow a donation from a tax  
refund for the benefit of the Oklahoma chapter of the Y.M.C.A. Youth

1 and Government program. Pursuant to Section 2368.18 of this title,  
2 all income tax checkoffs provided for in state statute shall expire  
3 four (4) years after enactment, unless reauthorized by the  
4 Legislature.

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

10 C. There is hereby created in the State Treasury a revolving  
11 fund to be designated the "Oklahoma Youth and Government Revolving  
12 Fund" administered by the State Department of Education. The fund  
13 shall be a continuing fund, not subject to fiscal year limitations,  
14 and shall consist of all the monies received by the State Department  
15 of Education pursuant to the provisions of subsection A of this  
16 section. All monies accruing to the credit of the fund are  
17 appropriated and may be budgeted and expended by the State  
18 Department of Education at the beginning of each fiscal year for the  
19 purpose of providing grants to the Oklahoma chapter of the Y.M.C.A.  
20 Youth and Government program for purposes of educating young people  
21 regarding government and the legislative process. Expenditures from  
22 the fund shall be made upon warrants issued by the State Treasurer  
23 against claims filed as prescribed by law with the Director of the  
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1 Office of Management and Enterprise Services for approval and  
2 payment.

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

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