

1 STATE OF OKLAHOMA

2 1st Session of the 58th Legislature (2021)

3 SENATE BILL 204

By: Boren

6 AS INTRODUCED

7 An Act relating to income tax refund donations;
8 authorizing donation from income tax refund to
9 Checkoff for Oklahoma Revolving Fund for the Support
10 of the Oklahoma General Revenue Fund; specifying type
11 of donations; providing for distribution of donated
12 amounts; creating Checkoff for Oklahoma Revolving
13 Fund for the Support of the Oklahoma General Revenue
14 Fund and providing for deposit of monies thereto;
15 providing for distribution and expenditures from
16 Fund; requiring Oklahoma Tax Commission to develop
17 and offer specified program and website for use by
18 taxpayers; providing certain benefits for taxpayers
19 under specified circumstance; requiring Tax
20 Commission to prepare specified annual report and
21 hold meeting for specified purpose; providing
22 procedures for refund under specified circumstances;
23 authorizing Tax Commission to adopt rules; repealing
24 Section 1, Chapter 144, O.S.L. 2016 (68 O.S. Supp.
25 2020, Section 2368.29), which relates to income tax
26 refund checkoff for General Revenue Fund; providing
27 for codification; and providing an effective date.

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

29 SECTION 1. NEW LAW A new section of law to be codified
30 in the Oklahoma Statutes as Section 2368.33 of Title 68, unless
31 there is created a duplication in numbering, reads as follows:
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1 A. Each state individual income tax return form for tax year
2 2021 and subsequent tax years, shall contain provisions to allow a
3 donation from a tax refund or a direct donation for the benefit of
4 the Checkoff for Oklahoma Revolving Fund for the Support of the
5 Oklahoma General Revenue Fund, as follows:

6 Support of the Checkoff for Oklahoma Revolving Fund for the
7 Support of the Oklahoma General Revenue Fund. Check if you wish to
8 donate from your tax refund: () entire amount, or an amount
9 equivalent to payment of a seven percent (7%) top marginal income
10 tax rate() \$____. Check if you wish to make a direct donation to
11 the Checkoff for Oklahoma Revolving Fund for the Support of the
12 Oklahoma General Revenue Fund: (_____) amount \$_____.

13 B. Except as otherwise provided for in this section, all monies
14 generated pursuant to subsection A of this section shall be paid to
15 the State Treasurer by the Oklahoma Tax Commission and placed to the
16 credit of the Checkoff for Oklahoma Revolving Fund for the Support
17 of the Oklahoma General Revenue Fund created in subsection C of this
18 section.

19 C. There is hereby created in the State Treasury a revolving
20 fund to be designated the "Checkoff for Oklahoma Revolving Fund for
21 the Support of the Oklahoma General Revenue Fund". The fund shall
22 be a continuing fund, not subject to fiscal year limitations, and
23 shall consist of all monies apportioned to the fund pursuant to the
24 provisions of this section. One percent (1%) of the monies accruing
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1 to the credit of the fund shall remain in the fund to be expended as
2 provided in subsection F of this section and the remaining ninety-
3 nine percent (99%) shall be deposited to the credit of the General
4 Revenue Fund and appropriation of such funds shall be subject to the
5 provisions of Section 23 of Article X of the Oklahoma Constitution.
6 Expenditures from the fund shall be made upon warrants issued by the
7 State Treasurer against claims filed as prescribed by law with the
8 Director of the Office of Management and Enterprise Services for
9 approval and payment.

10 D. The Oklahoma Tax Commission shall develop and make available
11 on its website a Checkoff for Oklahoma donation calculator. The
12 calculator shall allow an individual to input specified personal
13 information to calculate:

14 1. The dollar amount of the taxpayer's income tax liability
15 assuming a state top marginal tax rate of seven percent (7%); and

16 2. The dollar difference between the amount determined pursuant
17 to paragraph 1 of this subsection and the taxpayer's actual income
18 tax liability pursuant to the Oklahoma Income Tax Act.

19 E. Any taxpayer who donates the dollar amount determined
20 pursuant to paragraph 2 of subsection D of this section to the
21 Checkoff for Oklahoma Revolving Fund for the Support of the Oklahoma
22 General Revenue Fund shall qualify for:

23 1. An annual decal a taxpayer may affix to a vehicle for the
24 Checkoff for Oklahoma Revolving Fund for the Support of the Oklahoma
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1 General Revenue Fund, to be designed by the Lieutenant Governor and
2 mailed by the Oklahoma Tax Commission to the taxpayer within sixty
3 (60) days of filing his or her return; and

4 2. An invitation to, and acknowledgment at, the annual Checkoff
5 for Oklahoma Revolving Fund for the Support of the Oklahoma General
6 Revenue Fund meeting; provided, any donor may elect to remain
7 anonymous.

8 F. The Oklahoma Tax Commission shall, on or before July 1,
9 2024, and annually thereafter:

10 1. Prepare a report on the status of the Checkoff for Oklahoma
11 Revolving Fund for the Support of the Oklahoma General Revenue Fund
12 for presentation at the meeting prescribed by paragraph 2 of this
13 subsection;

14 2. Hold a Checkoff for Oklahoma Revolving Fund for the Support
15 of the Oklahoma General Revenue Fund Donor meeting on a Saturday in
16 the month of June at a location in this state suitable for the
17 number of attendees at a cost not to exceed one percent (1%) of the
18 monies accruing to the credit of the fund during the previous
19 calendar year.

20 G. If a taxpayer makes a donation pursuant to subsection A of
21 this section in error, such taxpayer may file a claim for refund at
22 any time within three (3) years from the due date of the tax return.
23 Such claims shall be filed pursuant to the provisions of Section
24 2373 of Title 68 of the Oklahoma Statutes. Prior to the

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

7 H. The Oklahoma Tax Commission may promulgate such rules as may
8 be necessary to implement the provisions of this section.

9 SECTION 2. REPEALER Section 1, Chapter 144, O.S.L. 2016
10 (68 O.S. Supp. 2020, Section 2368.29), is hereby repealed.

11 SECTION 3. This act shall become effective November 1, 2021.
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