

STATE OF OKLAHOMA

1st Session of the 58th Legislature (2021)

SENATE BILL 379

By: David

AS INTRODUCED

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.

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:

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

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

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

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

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

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