



1 (\$15,000.00) or more for three (3) consecutive years, the  
2 explanations and spaces for designating contributions to the fund  
3 shall be removed from the income tax return forms for the following  
4 and all subsequent years. All contributions to the removed fund  
5 after September 1 shall be refunded to the taxpayer.

6 B. The provisions of this section shall not apply to the Income  
7 Tax Checkoff Revolving Fund for the Support of the Folds of Honor  
8 Scholarship Program authorized in Section 2368.19 of this title.

9 SECTION 2. AMENDATORY 68 O.S. 2011, Section 2368.19, as  
10 amended by Section 559, Chapter 304, O.S.L. 2012 (68 O.S. Supp.  
11 2016, Section 2368.19), is amended to read as follows:

12 Section 2368.19 A. Each state individual income tax return  
13 form for tax years which begin after December 31, 2009, and each  
14 state corporate tax return form for tax years beginning after  
15 December 31, 2009, shall contain a provision to allow a donation  
16 from a tax refund for the purpose of providing academic and  
17 vocational training scholarships administered through the Folds of  
18 Honor Scholarship Program to dependents of military servicemen and  
19 servicewomen who were either killed or wounded in action due to  
20 military service in the war in Iraq or Afghanistan where such  
21 program is administered through Folds of Honor Incorporated, a  
22 nonprofit charitable organization exempt from taxation pursuant to  
23 the provisions of the Internal Revenue Code, 26 U.S.C., Section  
24 501(c) (3). The provision to allow donation shall read as follows:

1 Support of Folds of Honor Scholarship Program, a nonprofit  
2 charitable organization providing academic and vocational training  
3 scholarships to dependents of military servicemen and servicewomen  
4 who were either killed or wounded in action due to military service  
5 in the war in Iraq or Afghanistan. Check if you wish to donate from  
6 your tax refund: ( ) \$2, ( ) \$5, or ( ) \$\_\_\_\_.

7 B. Except as otherwise provided for in this section, all monies  
8 generated pursuant to subsection A of this section shall be paid to  
9 the State Treasurer by the Oklahoma Tax Commission and placed to the  
10 credit of the Income Tax Checkoff Revolving Fund for the Support of  
11 the Folds of Honor Scholarship Program created in subsection C of  
12 this section.

13 C. There is hereby created in the State Treasury a revolving  
14 fund for the Military Department of the State of Oklahoma to be  
15 designated the "Income Tax Checkoff Revolving Fund for the Support  
16 of the Folds of Honor Scholarship Program". The fund shall be a  
17 continuing fund, not subject to fiscal year limitations, and shall  
18 consist of all monies apportioned to the fund pursuant to the  
19 provisions of this section. All monies accruing to the credit of  
20 the fund are hereby appropriated and may be budgeted and expended by  
21 the Military Department for the purpose of providing grants for  
22 academic and vocational training scholarships administered through  
23 the Folds of Honor Scholarship Program. Such monies shall be  
24 apportioned as and in a manner specified by the Military Department.

1 Expenditures from the fund shall be made upon warrants issued by the  
2 State Treasurer against claims filed as prescribed by law with the  
3 Director of the Office of Management and Enterprise Services for  
4 approval and payment.

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

16 E. Pursuant to Section 2368.18 of this title, the income tax  
17 checkoff contained in this section is hereby reauthorized effective  
18 January 1, 2017.

19 SECTION 3. This act shall become effective November 1, 2017.  
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21 COMMITTEE REPORT BY: COMMITTEE ON APPROPRIATIONS AND BUDGET, dated  
22 02/21/2017 - DO PASS, As Coauthored.  
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