

1 STATE OF OKLAHOMA

2 1st Extraordinary Session of the 56th Legislature (2017)

3 SENATE BILL 12x

By: Brecheen

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6 AS INTRODUCED

7 An Act relating to the Sales Tax Relief Act; amending
8 68 O.S. 2011, Section 5013, which relates to claims
9 for sales tax paid; limiting time period during which
amounts claimed are refundable; providing an
effective date; and declaring an emergency.

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

13 SECTION 1. AMENDATORY 68 O.S. 2011, Section 5013, is
14 amended to read as follows:

15 Section 5013. A. All claims for relief authorized by the Sales
16 Tax Relief Act shall be received by and in the possession of the
17 Oklahoma Tax Commission on or before June 30 of each year for sales
18 taxes paid for the preceding calendar year. Claimants shall be
19 allowed a direct credit against income taxes owed by such claimant
20 to the State of Oklahoma for the amount of such claim, in which case
21 such claim shall be filed with the income tax return of the claimant
22 on or before April 15 following the close of the taxable year,
23 unless the claimant has been granted an extension of time in order
24 to file an income tax return, in which case the claim may be filed

1 with the return filed pursuant to the extension. ~~In~~ For tax years
2 beginning before January 1, 2018, in all cases where claimants have
3 no income tax liability or where the sales tax relief authorized by
4 this section exceeds the income tax liability of the claimant, such
5 claim, or any balance thereof, shall be paid out in the same manner
6 and out of the same fund as refunds of income taxes are paid and so
7 much of said fund as is necessary for such purposes is hereby
8 appropriated.

9 B. 1. Sales tax relief for families receiving assistance
10 pursuant to the federal program of Temporary Aid to Needy Families
11 shall be transferred from the Oklahoma Tax Commission to the
12 Department of Human Services as provided in this subsection for
13 purposes of obtaining federal matching funds to increase the
14 payments to recipients of Temporary Aid to Needy Families. The
15 determination of the amount to be transferred by the Oklahoma Tax
16 Commission shall be based on a statistical report prepared monthly
17 by the Department of Human Services which identifies the number of
18 recipients of Temporary Aid to Needy Families. The amount
19 transferred shall equal one-twelfth (1/12) of the annual sales tax
20 relief for all persons receiving assistance during the month of the
21 report. The amount transferred shall be paid out of the Income Tax
22 Withholding Refund Account of the Tax Commission.

23 2. Monies received from the Tax Commission shall be deposited
24 in the Human Services Fund. Recipients of assistance pursuant to

1 the federal program of Temporary Aid to Needy Families shall receive
2 sales tax relief as a part of their monthly Temporary Aid to Needy
3 Families.

4 C. All duties of the Tax Commission to make sales tax relief
5 payments to recipients since January 1, 1992, of state supplemental
6 payments or medical assistance as patients in long-term care
7 facilities who have received such supplemental payments or medical
8 assistance throughout the calendar year are hereby transferred to
9 the Department of Human Services. Receipt of such supplemental
10 payments or medical assistance shall constitute automatic
11 eligibility for sales tax relief under the provisions of the Sales
12 Tax Relief Act. Sales tax relief payments to persons identified in
13 this subsection shall be made as soon as practicable after the
14 commencement of each calendar year. The Department of Human
15 Services shall notify the Tax Commission of the total amount of the
16 sales tax relief payments made in order that such sum may be
17 transferred from the Income Tax Withholding Refund Account of the
18 Tax Commission to the Department.

19 D. For those individuals receiving assistance or state
20 supplemental payments as provided in subsections B and C of this
21 section, the Department of Human Services shall make the sales tax
22 relief payment without the requirement of an additional application
23 form.

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1 E. To avoid duplication of payment, at the end of each calendar
2 year, the Department of Human Services shall provide the Tax
3 Commission with a list of the individuals who received sales tax
4 relief from the Department. Persons receiving sales tax relief
5 payments directly from the Department of Human Services shall not be
6 entitled to additional sales tax relief payments from the Tax
7 Commission.

8 F. The Department of Human Services and the Tax Commission
9 shall work jointly to notify individuals receiving assistance or
10 state supplemental payments from the Department of Human Services of
11 their possible entitlement and right to apply for sales tax relief
12 as provided for in the Sales Tax Relief Act.

13 SECTION 2. This act shall become effective November 1, 2017.

14 SECTION 3. It being immediately necessary for the preservation
15 of the public peace, health or safety, an emergency is hereby
16 declared to exist, by reason whereof this act shall take effect and
17 be in full force from and after its passage and approval.

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