

1 **HOUSE OF REPRESENTATIVES - FLOOR VERSION**

2 STATE OF OKLAHOMA

3 2nd Session of the 56th Legislature (2018)

4 ENGROSSED SENATE
5 BILL NO. 943

 By: Floyd of the Senate

 and

 McEntire of the House

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9 An Act relating to income tax refund donations;
10 authorizing donation from income tax refund for
11 Oklahoma AIDS Care Revolving Fund; creating Oklahoma
12 AIDS Care Revolving Fund and providing for deposit of
13 monies thereto; authorizing specified funds to be
14 expended for certain purpose; providing procedures
15 for refund under specified circumstances; providing
16 for codification; and providing an effective date.

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

18 SECTION 1. NEW LAW A new section of law to be codified
19 in the Oklahoma Statutes as Section 2368.31 of Title 68, unless
20 there is created a duplication in numbering, reads as follows:

21 A. Each state individual income tax return form for tax years
22 which begin after December 31, 2018, and each state corporate tax
23 return form for tax years beginning after December 31, 2018, shall
24 contain a provision to allow a donation from a tax refund for the
25 benefit of the Oklahoma AIDS Care Revolving Fund.

1 B. Except as otherwise provided for in this section, all monies
2 generated pursuant to subsection A of this section shall be paid to
3 the State Treasurer by the Oklahoma Tax Commission and placed to the
4 credit of the Oklahoma AIDS Care Revolving Fund created in
5 subsection C of this section.

6 C. There is hereby created in the State Treasury a revolving
7 fund to be designated the "Oklahoma AIDS Care Revolving Fund" and
8 administered by the Department of Human Services. The fund shall be
9 a continuing fund, not subject to fiscal year limitations, and shall
10 consist of all the monies received by the Department of Human
11 Services pursuant to the provisions of subsection A of this section.
12 All monies accruing to the credit of the fund are appropriated and
13 may be budgeted and expended by the Department of Human Services at
14 the beginning of each fiscal year for the purpose of providing
15 grants to the Oklahoma AIDS Care Fund for purposes of emergency
16 assistance, advocacy, education, prevention and collaboration with
17 other entities. Expenditures from the fund shall be made upon
18 warrants issued by the State Treasurer against claims filed as
19 prescribed by law with the Director of the Office of Management and
20 Enterprise Services for approval and payment.

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

1 2373 of Title 68 of the Oklahoma Statutes. Prior to the
2 apportionment set forth in this section, an amount equal to the
3 total amount of refunds made pursuant to this subsection during any
4 one (1) year shall be deducted from the total donations received
5 pursuant to this section during the following year and such amount
6 deducted shall be paid to the State Treasurer and placed to the
7 credit of the Income Tax Withholding Refund Account.

8 SECTION 2. This act shall become effective November 1, 2018.

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10 COMMITTEE REPORT BY: COMMITTEE ON APPROPRIATIONS AND BUDGET, dated
11 04/16/2018 - DO PASS.

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