An Act

ENROLLED SENATE
BILL NO. 949

By: Nichols of the Senate

and

Enns, Dorman, Shumate and
Scott of the House

An Act relating to income tax; creating the Oklahoma Sports Eye Safety Program Act; providing short title; providing opportunity for taxpayer to donate from a refund to Oklahoma Sports Eye Safety Program Revolving Fund; providing for distribution of funds; creating Oklahoma Sports Eye Safety Program Revolving Fund and providing for administration and expenditure thereof; allowing for refund of certain donations and procedures related thereto; providing for taxpayer donation from income tax refund for music festivals in Historic Greenwood District; providing for distribution of funds; creating specified revolving fund for certain purpose and providing for expenditures from such fund; providing procedures for refund if donation is made in error; providing for noncodification; providing for codification; and providing an effective date.

SUBJECT: Income tax

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

SECTION 1. NEW LAW A new section of law not to be codified in the Oklahoma Statutes reads as follows:

Sections 1 through 3 of this act shall be known and may be cited as the "Oklahoma Sports Eye Safety Program Act".

SECTION 2. NEW LAW A new section of law to be codified in the Oklahoma Statutes as Section 2368.25 of Title 68, unless there is created a duplication in numbering, reads as follows:

A. Each state individual income tax return form for tax years which begin after December 31, 2011, and each state corporate tax return form for tax years beginning after December 31, 2011, shall contain a provision to allow a donation from a tax refund for the benefit of the Oklahoma Sports Eye Safety Program Revolving Fund.

B. Except as otherwise provided for in this section, all monies generated pursuant to subsection A of this section shall be paid to the State Treasurer by the Oklahoma Tax Commission and placed to the credit of the Oklahoma Sports Eye Safety Program Revolving Fund created in Section 3 of this act.

C. If a taxpayer makes a donation pursuant to subsection A of this section in error, such taxpayer may file a claim for a refund at any time within three (3) years from the due date of the tax return. Such claims shall be filed pursuant to the provisions of Section 2373 of Title 68 of the Oklahoma Statutes. Prior to the apportionment set forth in this section, an amount equal to the total amount of refunds made pursuant to this subsection during any one (1) year shall be deducted from the total donations received pursuant to this section during the following year and such amount deducted shall be paid to the State Treasurer and placed to the credit of the Income Tax Withholding Refund Account.

SECTION 3. NEW LAW A new section of law to be codified in the Oklahoma Statutes as Section 79 of Title 63, unless there is created a duplication in numbering, reads as follows:

There is hereby created in the State Treasury a revolving fund to be designated the "Oklahoma Sports Eye Safety Program Revolving Fund" administered by the State Department of Health. The fund shall be a continuing fund, not subject to fiscal year limitations, and shall consist of all the monies received by the State Department of Health pursuant to the provisions of Section 2 of this act, any other section of law and any other monies that may be deposited in

the fund to implement the provisions of this act. All monies accruing to the credit of the fund are appropriated and may be budgeted and expended by the State Department of Health for the purposes of:

1. Exploring opportunities to utilize nonprofit organizations to provide sports eye safety information or sports eye safety equipment to children age eighteen (18) and under; and

2. Establishing a sports eye safety grant program for the purchase and distribution of sports eye safety programs and materials to classrooms in this state and sports eye safety protective wear to children age eighteen (18) and under.

Expenditures from the fund shall be made upon warrants issued by the State Treasurer against claims filed as prescribed by law with the Director of State Finance for approval and payment.

SECTION 4. NEW LAW A new section of law to be codified in the Oklahoma Statutes as Section 2368.26 of Title 68, unless there is created a duplication in numbering, reads as follows:

A. Each state individual income tax return form for tax years which begin after December 31, 2011, and each state corporate tax return form for tax years beginning after December 31, 2011, shall contain a provision to allow a donation from a tax refund for the purpose of supporting music festivals held in the Historic Greenwood District.

B. Except as otherwise provided for in this section, all monies generated pursuant to subsection A of this section shall be paid to the State Treasurer by the Oklahoma Tax Commission and placed to the credit of the Historic Greenwood District Music Festival Revolving Fund created in subsection C of this section.

C. There is hereby created in the State Treasury a revolving fund to be designated the "Historic Greenwood District Music Festival Revolving Fund" and administered by the Oklahoma Historical Society. The fund shall be a continuing fund, not subject to fiscal year limitations, and shall consist of all the monies received by the Oklahoma Historical Society pursuant to the provisions of subsection A of this section. All monies accruing to the credit of

the fund are appropriated and may be budgeted and expended by the Oklahoma Historical Society at the beginning of each fiscal year for the purpose of promoting and supporting music festivals in the Historic Greenwood District. Expenditures from the fund shall be made upon warrants issued by the State Treasurer against claims filed as prescribed by law with the Director of the Office of State Finance for approval and payment.

D. If a taxpayer makes a donation pursuant to subsection A of this section in error, such taxpayer may file a claim for refund at any time within three (3) years from the due date of the tax return. Such claims shall be filed pursuant to the provisions of Section 2373 of Title 68 of the Oklahoma Statutes. Prior to the apportionment set forth in this section, an amount equal to the total amount of refunds made pursuant to this subsection during any one (1) year shall be deducted from the total donations received pursuant to this section during the following year and such amount deducted shall be paid to the State Treasurer and placed to the credit of the Income Tax Withholding Refund Account.

SECTION 5. This act shall become effective November 1, 2011.

Passed the Senate the 20th day of May, 2011.

Presiding Officer of the Senate

Passed the House of Representatives the 20th day of May, 2011.

Presiding Officer of the House of Representatives

OFFICE OF THE GOVERNOR

Received by the Governor this 20th

day of May, 2011,

at 5:41 o'clock P.M.

By: Jessica R. Rogers

Approved by the Governor of the State of Oklahoma the 26th day of

May, 2011, at 10:17 o'clock A.M.

Mary Fallin

Governor of the State of Oklahoma

OFFICE OF THE SECRETARY OF STATE

Received by the Secretary of State this

26th day of May, 2011,

at 6:01 o'clock P.M.

By: Michelle R Day