An Act

ENROLLED SENATE
BILL NO. 1071

By: David and Johnson (Constance) of the Senate

and

Jackson and Pittman of the House

An Act relating to revenue and taxation; amending 68 O.S. 2011, Sections 2368.12, 2368.14 and 2368.16, which relate to donations from income tax refund; modifying apportionment of certain funds; reauthorizing certain donations; and providing an effective date.

SUBJECT: Income tax checkoffs

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

SECTION 1. AMENDATORY 68 O.S. 2011, 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:

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

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 Income Tax Checkoff Revolving Fund for Court Appointed Special Advocates created in subsection C of this section.

C. There is hereby created in the State Treasury a revolving fund for the Office of the Attorney General to be designated the "Income Tax Checkoff Revolving Fund for Court Appointed Special Advocates". The fund shall be a continuing fund, not subject to fiscal year limitations, and shall consist of all monies apportioned to the fund pursuant to the provisions of this section. All monies accruing to the credit of the fund are hereby appropriated and ~~may~~ shall be budgeted and expended by the Office of the Attorney General for the purpose of providing grants to the Oklahoma CASA Association for the purpose of providing ~~recruitment, training, and supervision~~ support for Court Appointed Special Advocates for abused and neglected children. ~~The fund shall be available for expenses incurred by Court Appointed Special Advocate programs in the State of Oklahoma.~~ 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~~ the 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~~ this title. 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.

E. All Court Appointed Special Advocate programs in the State of Oklahoma shall receive a portion of this money.

F. Pursuant to Section 2368.18 of this title, the income tax checkoff contained in this section is hereby reauthorized effective January 1, 2014.

SECTION 2. AMENDATORY 68 O.S. 2011, Section 2368.14, is amended to read as follows:

Section 2368.14. A. Each state individual income tax return form for tax years which begin after December 31, 2004, and each state corporate tax return form for tax years beginning after December 31, 2004, shall contain a provision to allow a donation from a tax refund for the benefit of providing financial relief to qualified members of the Oklahoma National Guard, as follows:

Support of the Oklahoma National Guard Relief Program. Check if you wish to donate from your tax refund: ( ) $2, ( ) $5, or ( ) $_____.

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 Income Tax Checkoff Revolving Fund for the Support of the Oklahoma National Guard Relief Program created in subsection C of this section.

C. There is hereby created in the State Treasury a revolving fund for the Military Department of the State of Oklahoma to be designated the "Income Tax Checkoff Revolving Fund for the Support of the Oklahoma National Guard Relief Program". The fund shall be a continuing fund, not subject to fiscal year limitations, and shall consist of all monies apportioned to the fund pursuant to the provisions of this section. All monies accruing to the credit of the fund are hereby appropriated and may be budgeted and expended by the Military Department for the purpose of funding qualified National Guard members to assist with approved expenses. Such monies shall be apportioned as and in a manner specified by the Military Department. 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.

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.

E. Pursuant to Section 2368.18 of this title, the income tax checkoff contained in this section is hereby reauthorized effective January 1, 2014.

SECTION 3. AMENDATORY 68 O.S. 2011, Section 2368.16, is amended to read as follows:

Section 2368.16. A. Each state individual income tax return form for tax years which begin after December 31, 2007, and each state corporate tax return form for tax years beginning after December 31, 2007, shall contain a provision to allow a donation from a tax refund for the benefit of any regional food bank in this state. For purposes of this section, "regional food bank" means a nonprofit charitable organization exempt from taxation pursuant to the provisions of the Internal Revenue Code, 26 U.S.C., Section 501(c)(3), which as a part of a food bank network, maintains a food distribution operation providing food to other nonprofit entities that offer groceries or meals to people in need of food assistance. The provision to allow donation shall read as follows:

Support of programs for regional food banks in this state. Check if you wish to donate from your tax refund: ( ) $2, ( ) $5, or ( ) $____.

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 Income Tax Checkoff Revolving Fund for Oklahoma Regional Food Banks created in subsection C of this section.

C. There is hereby created in the State Treasury a revolving fund for the Department of Human Services to be designated the "Income Tax Checkoff Revolving Fund for Oklahoma Regional Food Banks". The fund shall be a continuing fund, not subject to fiscal year limitations, and shall consist of all monies apportioned to the fund pursuant to the provisions of this section. All monies accruing to the credit of the fund are hereby appropriated and may be budgeted and expended by the Department of Human Services for the purpose of providing funding for all regional food banks in this state. 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.

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.

E. Pursuant to Section 2368.18 of this title, the income tax checkoff contained in this section is hereby reauthorized effective January 1, 2014.

SECTION 4. This act shall become effective November 1, 2012.

Passed the Senate the 2nd day of May, 2012.

Presiding Officer of the Senate

Passed the House of Representatives the 25th day of April, 2012.

Presiding Officer of the House
of Representatives

OFFICE OF THE GOVERNOR

Received by the Governor this 3rd

day of May, **20** 12,

at 2:45 **o'clock** P **M.**

By: Jessica R. Rogers

Approved by the Governor of the State of Oklahoma the 8th **day of**

May, **20** 12, **at** 11:210 **o'clock** AM.

Governor of the State of Oklahoma

OFFICE OF THE SECRETARY OF STATE

Received by the Secretary of State this

8th **day of** May, **20**12,

at 1:33 **o'clock** P **M.**

By: Michelle R. Day