An Act

ENROLLED SENATE
BILL NO. 1134

By: Simpson of the Senate

and

Roberts (Dustin), Sherrer, Bennett and Hoskin of the House

An Act relating to income tax refunds; authorizing donation from income tax refund for Oklahoma Department of Veterans Affairs Indigent Veteran Burial Program; providing for deposit of specified monies; creating Indigent Veteran Burial Revolving Fund and providing for deposits to and expenditures from fund; establishing purpose for fund; limiting certain amounts; authorizing claims for refund and establishing related procedures; providing for codification; and providing conditional effective date.

SUBJECT: Income tax refund donation

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

SECTION 1. NEW LAW A new section of law to be codified in the Oklahoma Statutes as Section 2368.28 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, 2016, and each state corporate tax return form for tax years beginning after December 31, 2016, shall contain a provision to allow a donation from a tax refund for the benefit of the Oklahoma Department of Veterans Affairs Indigent Veteran Burial Program.

B. 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 Indigent Veteran Burial 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 "Indigent Veteran Burial Revolving Fund" and administered by the Oklahoma Department of Veterans Affairs. The fund shall be a continuing fund, not subject to fiscal year limitations, and shall consist of all the monies received pursuant to the provisions of subsection A of this section and any donations received from any individuals or organizations. All monies accruing to the credit of the fund are appropriated and may be budgeted and expended by the Oklahoma Department of Veterans Affairs to provide reimbursement to a cemetery or funeral home for costs incurred burying an indigent veteran; provided, the maximum reimbursement shall not exceed Five Hundred Dollars ($500.00) per veteran and total reimbursements made in calendar year 2017 shall be limited to Twenty Thousand Dollars ($20,000.00). 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 Management and Enterprise Services 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 2. This act shall not become effective as law unless Enrolled Senate Bill No. 398 of the 1st Session of the 55th Oklahoma Legislature becomes effective as law.

Passed the Senate the 2nd day of March, 2016.

Presiding Officer of the Senate

Passed the House of Representatives the 11th day of April, 2016.

Presiding Officer of the House of Representatives

OFFICE OF THE GOVERNOR

Received by the Office of the Governor this 12th day of April, 2016, at 3:35 o'clock P M.

By: Audrey Rockwell

Approved by the Governor of the State of Oklahoma this 18th day of April, 2016, at 2:49 o'clock P M.

Governor of the State of Oklahoma

OFFICE OF THE SECRETARY OF STATE

Received by the Office of the Secretary of State this 18th day of April, 2016, at 3:05 o'clock P. M.

By: C. Bonge