

An Act

ENROLLED HOUSE
BILL NO. 1392

By: Kerbs and Pfeiffer of the
House

and

Fields of the Senate

An Act relating to income tax refund donations; amending 29 O.S. 2011, Section 3-310, as amended by Section 118, Chapter 304, O.S.L. 2012 (29 O.S. Supp. 2016, Section 3-310), which relates to the Wildlife Diversity Fund; reauthorizing income tax checkoff; authorizing donation from income tax refund for Oklahoma Emergency Responders Assistance Program; creating Oklahoma Emergency Responders Assistance Program Revolving Fund and providing for deposit of monies thereto; authorizing specified funds to be expended for certain purpose; providing procedures for refund under specified circumstances; providing for codification; and providing an effective date.

SUBJECT: Income tax refund donations

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

SECTION 1. AMENDATORY 29 O.S. 2011, Section 3-310, as amended by Section 118, Chapter 304, O.S.L. 2012 (29 O.S. Supp. 2016, Section 3-310), is amended to read as follows:

Section 3-310. A. The Oklahoma Tax Commission shall include on each state individual income tax return form for tax years beginning after December 31, 2001, and each state corporate tax return form for tax years beginning after December 31, 2001, an opportunity for the taxpayer to donate from a tax refund for the benefit of the Oklahoma Wildlife Diversity Program.

B. For purposes of this section, "nongame wildlife" means any species of wildlife not legally classified as a game species or furbearer by statute or by rule adopted pursuant to statute.

C. 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 and placed to the credit of the Wildlife Diversity Fund.

D. There is hereby created in the State Treasury a revolving fund for the Oklahoma Wildlife Conservation Commission to be designated the "Wildlife Diversity Fund". The fund shall be a continuing fund, not subject to fiscal year limitations, and shall consist of all monies received under the provisions of ~~paragraph 2~~ of subsection C of this section by the Oklahoma Wildlife Conservation Commission. The Oklahoma Wildlife Conservation Commission is hereby authorized to invest all or part of the monies of said fund in any investment permitted by a written investment policy adopted by the Wildlife Conservation Commission; provided, all investments shall be made in accordance with the Oklahoma Uniform Prudent Investor Act. Any interest or dividends accruing from such investments shall be deposited in the Wildlife Diversity Fund. All monies accruing to the credit of said fund are hereby appropriated and may be budgeted and expended by the Oklahoma Wildlife Conservation Commission for the purpose of preserving, protecting, perpetuating and enhancing nongame wildlife in this state. Any monies withdrawn from said fund by the Oklahoma Wildlife Conservation Commission for investment pursuant to this section shall be deemed to be for the purpose of preserving, protecting, perpetuating and enhancing nongame wildlife in this state. Expenditures from said 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.

E. 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 and, if allowed, shall be paid pursuant to the provisions of said section. Prior to the apportionment set forth in subsection C of 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.

F. Pursuant to Section 2368.18 of Title 68 of the Oklahoma Statutes, the income tax checkoff contained in this section is hereby reauthorized effective January 1, 2018.

SECTION 2. NEW LAW A new section of law to be codified in the Oklahoma Statutes as Section 2368.30 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 Emergency Responders Assistance Program.

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 Emergency Responders Assistance Program 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 "Oklahoma Emergency Responders Assistance Program Revolving Fund" and administered by the Department of Public Safety. The fund shall be a continuing fund, not subject to fiscal year limitations, and shall consist of all the monies received by the Department of Public Safety 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 Department of Public Safety at the beginning of each fiscal year for the purpose of providing grants to the Oklahoma Emergency Responders Assistance Program for purposes of providing postcritical incident care to all emergency first responders and their families who are experiencing emotional trauma. 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 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.

SECTION 3. This act shall become effective November 1, 2017.

Passed the House of Representatives the 9th day of May, 2017.

Presiding Officer of the House
of Representatives

Passed the Senate the 18th day of April, 2017.

Presiding Officer of the Senate

OFFICE OF THE GOVERNOR

Received by the Office of the Governor this _____

day of _____, 20_____, at _____ o'clock _____ M.

By: _____

Approved by the Governor of the State of Oklahoma this _____

day of _____, 20_____, at _____ o'clock _____ M.

Governor of the State of Oklahoma

OFFICE OF THE SECRETARY OF STATE

Received by the Office of the Secretary of State this _____

day of _____, 20_____, at _____ o'clock _____ M.

By: _____